

LOCAL TAXATION (IRELAND) RETURNS.

---

R E T U R N S

OF

LOCAL TAXATION IN IRELAND,

FOR THE

YEAR 1872.

COLLECTED AND COMPILED BY DIRECTION OF

HIS EXCELLENCY THE LORD LIEUTENANT OF IRELAND.

---

Presented to both Houses of Parliament by Command of Her Majesty.

---



DUBLIN:

PRINTED BY ALEXANDER THOM, 87 & 88, ABBEY-STREET,  
FOR HER MAJESTY'S STATIONERY OFFICE.

1873.



STATISTICS OFFICE, FOUR COURTS,  
*Dublin, 21st July, 1873.*

MY LORD,

I have the honour to transmit for the information of His Excellency the Lord Lieutenant, the Returns of Local Taxation of Ireland for 1872, collected by His Excellency's commands, as in preceding years, commencing with 1865, in pursuance of the recommendation of the Select Committee of the House of Commons that inquired into the Taxation of Ireland in years 1864 and 1865.

The Annual Returns to Grand Jury Presentments hitherto made up in the House of Commons from the accounts returned by County Treasurers under Statute 4 Geo. IV., 38, s. 18, has, by His Excellency's directions, been included in the present volume.

The form of return has been revised by including some sub-heads in addition to those prescribed by Statute 4 Geo. IV., c. 33, to make allowance for the changes in the objects of Grand Jury Presentments.

The Returns in the Appendices have all been re-arranged with reference to the Return of Grand Jury Presentments thus introduced. As it relates to the largest Local Tax it is placed first, and the Returns relating to branches of Local Taxation most nearly connected with Grand Jury Cases, placed next in order, and all the Returns classified according to the objects to which the Local Taxation is applied.

I have, as in preceding years, prefixed an Introductory and Explanatory Report.

I have the honour to be

Your Lordship's obedient servant,

W. NELSON HANCOCK.

The Right Hon. the MARQUESS OF HARTINGTON, M.P.,  
Chief Secretary for Ireland.



# TABLE OF CONTENTS.

## INTRODUCTORY AND EXPLANATORY REPORT.

|  | Page |
|--|------|
| 1. Estimated Total Amount of Local Taxation of Ireland, . . . . .  | 7    |
| 2. Grand Jury Cess, . . . . .  | 7    |
| 3. Officers of Local Courts, . . . . .   | 10   |
| (a.) Clerks of the Peace, . . . . .  | 10   |
| (b.) Clerks of the Crown, . . . . .  | 10   |
| (c.) Petty Sessions Clerks, . . . . .  | 10   |
| 4. Dogs Licence Duty, . . . . .  | 11   |
| 5. Local Taxes in aid of the Cost of the Dublin Metropolitan Police, . . . . .   | 11   |
| 6. Court Leet Presentments, . . . . .  | 12   |
| 7. Taxation under Harbour Authorities in Ireland, . . . . .  | 12   |
| 8. Inland Navigations, . . . . .   | 13   |
| (a.) Maintained out of Grand Jury Cess, . . . . .  | 13   |
| (b.) Maintained out of Imperial Taxes, . . . . .   | 13   |
| 9. Arterial Drainage, . . . . .  | 13   |
| (c.) Repayments for Expenditure on Drainage works executed by Commissioners of Public Works, . . . . .   | 13   |
| (d.) Maintenance Rates levied by Trustees of Drainage Districts, . . . . .   | 13   |
| 10. Receipts and Expenditure by Town Authorities, . . . . .  | 15   |
| 11. Debts outstanding against Harbour and Town Authorities in Ireland, . . . . .   | 15   |
| 12. Burial Boards, . . . . .   | 16   |
| 13. Poor Rates, . . . . .  | 16   |
| 14. Local Taxation for the Mercantile Marine Fund, . . . . .   | 16   |
| 15. Special Taxation on the Trade of Pawnbroking in Ireland, . . . . .   | 17   |
| 16. Tolls on Bridges and Ferries, . . . . .  | 17   |
| 17. Classification of Local Taxation, and proportion received from (1) Rates on Real Property; (2) Tolls, Fees, Stamps, and Dues, and (3) Other Sources, . . . . . | 17   |
| 18. Other items included in the English Abstract of Local Taxation, 1870-71, . . . . .   | 19   |
| (a.) Receipts from Money borrowed, . . . . .   | 19   |
| (b.) Grants from the Imperial Taxes in aid of Local Rates, . . . . .   | 20   |
| 19. Summary of Conclusions, . . . . .  | 22   |
| Reference to Services of Assistants, . . . . .   | 24   |

## APPENDICES.

|   |    |
|---|----|
| GENERAL SUMMARY showing Contents of Appendices, . . . . . | 25 |
|---|----|

**INDEX TO SUBJECTS IN TABLES OF RETURNS AND IN INTRODUCTORY  
AND EXPLANATORY REPORTS ON LOCAL TAXATION OF IRELAND,  
1865-72.**

| SUBJECTS IN REPORTS AND TABLES  | 1865.   |         | 1866-7-8. |         | 1869.   |         | 1870.   |         | 1871.   |         | 1872.   |         |
|---|---------|---------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|   | Report. | Tables. | Report.   | Tables. | Report. | Tables. | Report. | Tables. | Report. | Tables. | Report. | Tables. |
|   | Page.   | Page.   | Page.     | Page.   | Page.   | Page.   | Page.   | Page.   | Page.   | Page.   | Page.   | Page.   |
| Amount of Local Taxation—Estimated, . . . . .   | 9       | —       | 9         | 15      | 5       | 25      | 7       | 21      | 7       | 29      | 7       | —       |
| Appraisers and Auctioneers, . . . . .   | 9       | —       | 8         | 63      | 9       | 48      | 14      | 50      | 30      | 55      | 17      | 53      |
| Arterial Drainage, . . . . .  | 7       | 24      | 7         | 45      | 16      | 38      | 9       | 36      | 23      | 45      | 15      | 30      |
| Asylums, . . . . .  | —       | 31      | —         | 33      | 15      | 37      | 9       | 41      | 18      | —       | 8       | 35      |
| Borough Rates, . . . . .  | 9       | 14      | 7         | 14      | 14      | 36      | 11      | 22      | 19      | 30      | 14      | 40      |
| Borrowed Money not included in the total of Local Taxation, . . . . .                                   | —       | —       | —         | —       | —       | —       | 14      | 30      | 11      | 38      | 19      | —       |
| Bridges and Ferries, . . . . .  | 7       | 21      | 7         | —       | —       | —       | —       | —       | —       | —       | 17      | 54      |
| Burial Rates, . . . . .   | 8       | 20      | 8         | 53      | —       | 42      | 15      | 42      | 16      | 50      | 16      | 50      |
| Carriage Duty, . . . . .  | 3       | 20      | 7         | 18      | 11      | 32      | 14      | 32      | 20      | 40      | 12      | 31      |
| Clerks of Crown, . . . . .  | 9       | —       | 9         | —       | 13      | 46      | 16      | 44      | 25      | 54      | 10      | 30      |
| Clerks of Peace, . . . . .  | 9       | —       | 9         | —       | 13      | 46      | 16      | 46      | 25      | 52      | 10      | 28      |
| Commissioners—Lighting and Cleansing, . . . . .   | 5       | 18      | 6         | 18      | 14      | 30      | 12      | 28      | 19      | 36      | 14      | 46      |
| "    "    "    under Towns Improvement Act of 1854, . . . . .   | 5       | 16      | 6         | 16      | 14      | 30      | 12      | 26      | 19      | 34      | 14      | 44      |
| "    "    "    under Special Acts, . . . . .  | 6       | 18      | 7         | 18      | 11      | 30      | 11      | 24      | 19      | 32      | 14      | 42      |
| Comparison of Counties as to Grand Jury Cess, . . . . .   | —       | 21      | —         | 34      | —       | 37      | —       | 41      | 8       | 48      | 9       | 26      |
| "    "    "    Town Rates, . . . . .  | —       | —       | —         | —       | —       | —       | —       | —       | 10      | 30      | —       | —       |
| "    "    "    Total Local Taxes directly levied, . . . . .   | —       | —       | —         | —       | —       | —       | —       | —       | 11      | —       | —       | —       |
| "    "    "    of Ireland with England and Wales as to Local Taxes, . . . . .                           | 10      | —       | 10        | —       | 18      | —       | 10      | —       | 11      | —       | 18      | —       |
| Conclusions—Summary of, . . . . .   | —       | —       | —         | —       | 23      | —       | 18      | —       | 26      | —       | 22      | —       |
| Consolidated Collection of Rates, . . . . .   | —       | —       | —         | —       | 15      | —       | 10      | —       | 18      | —       | —       | —       |
| Councils—Towns, . . . . .   | 8       | 14      | 7         | 14      | 14      | 25      | 11      | 52      | 19      | 30      | 14      | 40      |
| Court Leet, . . . . .   | —       | —       | —         | —       | 7       | 33      | —       | 33      | 19      | 41      | 12      | 31      |
| Courts, Local—Taxation in support of, . . . . .   | 5       | —       | 9         | —       | 13      | 44      | 16      | 44      | 25      | 56      | 10      | 28      |
| Debts outstanding against Local Authorities, . . . . .  | —       | —       | —         | —       | —       | —       | 14      | 30      | 23      | 38      | 15      | 48      |
| Distribution of Local Taxation according to the Tax is or is not levied on Rateable Property, . . . . . | —       | —       | —         | —       | —       | —       | —       | 7       | —       | 18      | —       | —       |
| Divided Authority between County Authorities and Town Authorities, . . . . .                            | —       | —       | —         | —       | 15      | —       | 10      | —       | 17      | 58      | 9       | —       |
| Division of Grand Jury Cess between Owner and Occupier, . . . . .                                       | —       | —       | —         | —       | 14      | —       | 6       | —       | 17      | —       | —       | —       |
| Dogs Licence Duty, . . . . .  | —       | —       | 8         | —       | 13      | 48      | 16      | 48      | 25      | 56      | 11      | 31      |
| Double Management—Taxation under, . . . . .   | —       | —       | —         | —       | 15      | —       | 10      | —       | 18      | —       | 9       | —       |
| Dublin Metropolitan Police, . . . . .   | 5       | 20      | 7         | 24      | 11      | 33      | 12      | 32      | 20      | 40      | 11      | 31      |
| England and Wales—Local Taxation of, compared with Ireland, . . . . .                                   | 10      | —       | 10        | —       | 18      | —       | 16      | —       | 11      | —       | 18      | —       |
| Expenditure of Local Taxes, . . . . .   | —       | —       | —         | —       | —       | —       | —       | —       | 15      | —       | 14      | —       |
| Fines and Penalties, . . . . .  | 9       | —       | —         | —       | 48      | —       | 16      | 48      | 25      | 54      | 11      | 31      |
| Government Loans, . . . . .   | —       | —       | —         | —       | —       | —       | 14      | 30      | 23      | 38      | 20      | —       |
| Grand Jury Cess, . . . . .  | 6       | 21      | 7         | 34      | 15      | 37      | 9       | 41      | 15      | 45      | 7       | 26      |
| Harbours, . . . . .   | 7       | 22      | 7         | 37      | 16      | 32      | 13      | 32      | 22      | 40      | 12      | 32      |
| Island Navigation, . . . . .  | 7       | 24      | 7         | 45      | 15      | 38      | 9       | 36      | 21      | 44      | 12      | 36      |
| Mercantile Marine Fund, . . . . .   | 10      | —       | 9         | 64      | —       | 36      | 15      | 40      | 22      | 48      | 16      | 52      |
| Pawnbroking—Taxes on the Trade of, . . . . .  | 9       | —       | 8         | 62      | 10      | 49      | 15      | 50      | 20      | 55      | 17      | 53      |
| Petty Sessions Clerks' Fund, . . . . .  | 9       | —       | 9         | —       | 12      | 48      | 15      | 48      | 25      | 56      | 11      | 31      |
| Poor Rates, . . . . .   | 8       | 30      | 8         | 53      | 15      | 42      | 15      | 40      | 16      | 49      | 16      | 52      |
| Salaries of County Officers, . . . . .  | 9       | —       | 9         | —       | 12      | 44      | 15      | 44      | 25      | 52      | 8       | 28      |
| Town Taxation, . . . . .  | 5       | 14      | 6         | 14      | 17      | 35      | 10      | 23      | 10      | 30      | 14      | 40      |
| Tolls, . . . . .  | 5       | 20      | 7         | 19      | 8       | 36      | 5       | —       | 24      | —       | 18      | 22      |
| Valuation—Principles of, . . . . .  | 10      | —       | 10        | —       | 18      | —       | 14      | —       | 15      | —       | —       | —       |

Local Taxation (Ireland) Returns for 1865. Ditto for 1866-7-8. Ditto for 1869. Ditto for 1870, Par. Pap., 1873, C. 438. Ditto for 1871, Par. Pap., 1872, C. 680.

# INTRODUCTORY AND EXPLANATORY REPORT

## 1. ESTIMATED TOTAL AMOUNT OF LOCAL TAXATION OF IRELAND.

THE Local Taxation of Ireland, making the usual deductions for sums appearing in the returns of two local authorities from contributions from the taxation collected by one towards what is expended by another, and supplying the absence of returns by the latest information or estimates, may be estimated for the year 1873 at £2,905,250.

This amount is compared with the estimates made in preceding years since 1866, in the following table:—

| Year.       | Local Taxation of Ireland. | Increase. | Decrease. | Increase per cent. | Decrease per cent. |
|-------------|----------------------------|-----------|-----------|--------------------|--------------------|
|             | £                          | £         | £         |                    |                    |
| 1866, . . . | 2,535,930                  | —         | —         | —                  | —                  |
| 1867, . . . | 2,569,684                  | 33,754    | —         | 1·3                | —                  |
| 1868, . . . | 2,742,104                  | 172,420   | —         | 7·0                | —                  |
| 1869, . . . | 2,747,777                  | 5,673     | —         | 0·2                | —                  |
| 1870, . . . | 2,725,537                  | —         | 19,450    | —                  | 0·7                |
| 1871, . . . | 2,786,749                  | 61,212    | —         | 2·1                | —                  |
| 1872, . . . | 2,905,250                  | 118,501   | —         | 4·3                | —                  |

It appears from this table that the estimated local taxation of Ireland shows in 1872 an increase of £118,501, or 4·3 per cent., on the estimate for 1871. Part of this increase arises from including Tolls from Bridges and Ferries, £6,653, not included in the other estimates.

## 2. GRAND JURY CESS.

One of the most ancient and the largest of the local taxes in Ireland is the rate on real property called Grand Jury cess. It derives this name from the authority chiefly engaged in authorizing its application. The historical origin of this tax and of the constitution of the bodies to administer it are fully explained in former reports.

In the general returns of local taxation in previous years a summary showing the expenditure of Grand Jury cess, under two heads only, was given; this was made up from the Abstracts prepared in the House of Commons from the accounts of presentments transmitted under stat. 4 Geo. IV., c. 33, s. 18, by county and city treasurers and secretaries of Grand Juries acting as treasurers, to the Chief Secretary's office, to be laid before Parliament.

Early in the present year the treasurers were directed by His Excellency the Lord Lieutenant to forward these accounts and the copies of presentments furnished under stat. 49 Geo. III., c. 84, s. 31, to this office, with a view to the Abstract being compiled in it, instead of at the House of Commons as heretofore. From the accounts and copies of presentments a summary of the presentments of Grand Jury cess has been compiled, which is given in Appendix I.

The form of account given in the Schedule of stat. 4 Geo. IV., c. 33, contains heads of expenditure suited to the then state of the Grand Jury law; but, from the changes in administration since that time, several of these heads have acquired an ambiguous meaning and were differently filled up by different officers.

In some counties the repayments of Government advances were given under one head only, in others they were included under the different heads of service in the form in the Schedule, in cases in which such headings express the purposes for which such advances were made. The numerous notes to the Abstract for 1871 prepared in the House of Commons, indicate other instances of want of uniformity in making the returns, and consequent want of value in the totals of the columns in the Abstract.

To guard against these defects, the accounts of the treasurers in the Summary given in Schedule I. have all been carefully examined, as also the books containing the copies of presentments which accompany the accounts. This examination has enabled the present-

ments to be classified on a uniform system under all the heads contained in the Schedule to stat. 4 Geo. IV., c. 33. For this classification some of the headings have been subdivided. Thus in the case of police, in addition to the one head "Police for Weights and Measures," a second is added, by separating from prison expenses, under a sub-head, the expenses returned of payments to police for the conveyance of prisoners; and a third is added, by separating from the other repayments to Government the repayments for extra police.

The heading "Repayments to Government" has been divided so as to include three other sub-heads, viz. :—(1.) Maintenance of Lunatic Asylums; (2.) Valuation; and (3.) Discharge of Debt by Instalments.

In this way the cost of lunatic asylums is given as a distinct figure, instead of being, as in the Abstracts previously compiled in the House of Commons, in some counties mixed up with charities, and in others mixed up with the repayment of Government debt. The portion of cost of valuation paid out of Grand Jury cess is now given separately for the first time.

As the copies of presentments show a borrowing from others than Government and presentments by way of repayment of such loans, in order to present a complete view of the repayment of debt, a new column has been added, containing items separated from the head "Miscellaneous," showing such repayments; so that a complete account of the repayment of all debt out of Grand Jury cess is thus obtained in two columns.

The Abstracts hitherto presented to Parliament did not, as required by stat. 4 Geo. IV., c. 33, distinguish either the salaries of prison officers or other expenses of prisons except building and repairs.

This distinction has been carefully traced, and the salaries of prison officers given in a separate column which has been placed beside the salaries of other county officers, to present at a glance the whole salaries of county officers paid out of Grand Jury cess.

The addition of these six columns, with two sub-totals of the whole expenses of roads and whole expenses of prisons, increases the columns of the tables, from the thirteen columns in the Abstract hitherto presented to Parliament, to the twenty-one columns in Appendix I.

It was found that the treasurers had pursued a different practice in different counties as to the cost of reformatory and industrial schools, some returning this cost under "Charities" and others under "Miscellaneous." As the costs of these institutions are fully detailed in the reports of the Inspector of Reformatory and Industrial Schools, it has been thought better to confine the heading "Public Charities" to infirmaries and hospitals, as the expenses of these are not elsewhere returned to Parliament.

The following table gives the proportion of the gross amount of Grand Jury presentments under each of the leading heads of classification above indicated :—

CLASSIFICATION OF GROSS AMOUNT OF PRESENTMENTS OF GRAND JURY CESS.

| Total,   | £       | Per cent.<br>100 |
|--|---------|------------------|
| Roads and Bridges,   | 636,686 | 53.3             |
| Maintenance of Lunatic Asylums,                                    | 164,318 | 13.5             |
| Miscellaneous,   | 106,386 | 8.9              |
| Salaries of County Officers, other than of Prisons and Bridewells, | 88,354  | 8.1              |
| Prison Expenses,   | 88,533  | 7.3              |
| In Discharge of Debt :—  |         |                  |
| To Government,   | £29,509 |                  |
| To others than Government,   | 9,276   |                  |
|  | 38,775  | 3.2              |
| Public Charities :—  |         |                  |
| Infirmaries and Hospitals,   | 37,170  | 3.0              |
| Extra Police,  | 27,365  | 2.2              |
| Valuation,   | 10,354  | 0.8              |
| Erection and repairs of Court and Session-house,                   | 7,025   | 0.6              |
| Police for Weights and Measures,                                   | 1,149   | 0.1              |

Of the above expenditure, the portion that is nearly entirely under the joint control of Presentment Sessions and Grand Juries, and, in the cities of Cork, Dublin, and Limerick, of the Town Councils, is that relating to roads and bridges, amounting to 53.3 per cent. of the whole amount.

Over the expenditure on lunatic asylums, amounting to 13.5 per cent., neither the Grand Jury nor the cess-payers have any control. The money is expended by Boards



of Governors appointed by His Excellency the Lord Lieutenant, and the amount to be levied is certified by the Lord Lieutenant in Council.

Over the expenditure on prisons, amounting to 73 per cent., the cess-payers have no control, the Boards of Superintendence being entirely appointed by Grand Juries.

Over the salaries of county officers neither the Grand Juries nor the cess-payers have adequate control, the salaries of nearly all the officers being fixed by statute so far back as 1836.

In the administration of Grand Jury cess there are some exceptional arrangements peculiar to particular officers and particular counties.

The exceptional arrangements with regard to county officers to be noticed are—that there is a provision for superannuating existing County Treasurers contained in the Act terminating the office in each county as vacancies occur, and transferring the duties partly to a bank and partly to the Secretary of the Grand Jury. Again, there is a provision for superannuation as to prison officers, but no general provision as to superannuation of county officers.

The Grand Jury cess of the county of Dublin is managed under a distinct Act of Parliament, different from the general Act of 1836, under which the cess in other counties is mainly administered; under the Dublin Act there is a permanent Finance Committee of the Grand Jury not existing in any other county. In the counties of the cities of Dublin, Cork, and Limerick, the fiscal powers of the Grand Juries have been transferred to the Town Councils. The Grand Jury summoned each term in the Queen's Bench for the county of the city of Dublin, still, however, retains the power of appointing the officers of prisons.

The Town Councils of Belfast, Londonderry, and Sligo; the Township Commissioners of Blackrock, Clontarf, Dalkey, Kilmashnam, Pembroke, Rathmines, and Bray; and the Town Commissioners of Newry, Baniskillen, Queenstown, and Dungarvan, have all acquired the right of managing, independently of the Grand Juries of the counties in which they are situated, the roads and streets within the town boundaries, but the towns contribute to certain charges on Grand Jury cess in common with other districts.

The particulars of the charges thus contributed to in the cases of the several towns enumerated in the preceding paragraph, and the statutes under which the transfer of authority over roads and streets was made in each case from the Grand Juries to the Town Authorities, are set forth in Appendix XXIV.

By the Local Government (Ireland) Act, 1871, it is no longer necessary to apply for a local Act to effect the transfer of management of roads and bridges from the Grand Juries to the Town Authorities. It can now be transferred by Provisional Order made by the Irish Local Government Board, to be confirmed by a public Act of Parliament.

The Irish Local Government Board, in their Report of the 30th March last, notice that the first Provisional Order which they were called upon to issue under the Local Government (Ireland) Act, 1871, was for transferring from the Grand Jury of the County of Wexford to the Town Council of Wexford exclusive authority over roads, bridges, &c., within the borough. Petitions for similar Orders had been presented by Newtownards, Westport, Ballina, and Belturbet. The Report states that the total cost incurred in the Wexford case, when brought to completion, was £40.

In my Report for 1870, I had occasion to notice the ascertained cost of somewhat similar proceedings when effected by local Acts. The Rathmines and Rathgar Township Act, 1860, cost £469; the Pembroke Township Act, 1863, £1,245; the Bray Township Act, 1866, £1,950; the Kingstown Township Act, 1869, £5,989; and the Sligo Borough Improvement Act, £14,000.

Such a diminution of cost indicates the singular success, in respect of reduction of cost, of the machinery provided by the Irish Local Government Act, 1871.

In my Report for 1871, a comparison was given of the poundage of county cess on the valuation in the different counties. It has not been thought necessary to give a similar comparison in the present Report.

The larger part of the valuation—that depending on land—has not, under the existing system, changed as to the total of each townland since the valuation was made, and the aggregate amount of presentments varies very slightly from year to year. So, under these circumstances, the comparison there given is a sufficient general indication of the position of the various counties, until the powers of the Local Authorities over Grand Jury cess is enlarged or the valuation is revised. The want of uniformity in the existing valuation from county to county interferes with the fairness of the comparison, whilst those who wish to pursue the matter further, have in the books of presentments, as published by the Grand Juries, calculations annexed showing in most cases the poundage of the cess not only on the counties but also on the baronies.

## 3. OFFICERS OF LOCAL COURTS.

(a.) *Clerks of the Peace.*

The salary of the Clerk of the Peace is paid out of the Grand Jury cess, and the remuneration for some of his duties is paid from the same source, another part of his emoluments is received from fees, and a small part from the Imperial taxes. In the case of the Clerk of the Peace of the county of the city of Dublin alone have the fees been commuted for a fixed salary, under the Dublin Improvement Act. There is no power under the Grand Jury Acts of regulating the salaries of these officers, of granting them superannuation, of terminating their statutable right to discharge their duties by permanent deputies, of consolidating their remuneration under different Acts, or of converting the fees received by them into stamps. Even in the case of the city of Dublin, where the fees are commuted for a salary, they are not converted into stamps.

The returns of the Clerks of the Peace being defective in 10 counties, it has been necessary to apportion the £1,906, emoluments and fees not classed or estimated, amongst the other emoluments and fees—treating £710 as arising from presentment from Grand Jury cess, for Parliamentary Voters and Jurors Lists; £176 from the Imperial taxes, as either compensation under Criminal Justice Act or fees paid by Crown Solicitors; and £1,020 as arising from other sources than Grand Jury cess or Imperial taxes. On the principle thus indicated the following table has been compiled:—

## EMOLUMENTS OF CLERKS OF THE PEACE.

|   | £       |
|---|---------|
| Salaries and emoluments from Grand Jury cess, . . . . .               | 15,391  |
| Fees and emoluments other than from cess or Imperial taxes, . . . . . | 4,156   |
| Received from Imperial taxes, . . . . .                               | 718     |
| Total emoluments, . . . . .   | £20,265 |

(b.) *Clerks of the Crown.*

There is a like want of power under the Grand Jury Acts, as in the case of Clerks of the Peace, of regulating the salaries of Clerks of the Crown, of granting them superannuation, of terminating their statutable right to discharge their duties by permanent deputies, of consolidating their emoluments, or of converting their fees into stamps.

In the case of the Clerk of the Crown of the city of Dublin, he is not paid a fixed salary, but, under an ancient arrangement, formerly applicable to all Clerks of the Crown, he receives a variable sum each year, by way of commutation of the abolished fees on convictions that used to be paid by prisoners. The Act under which this arrangement exists dates so far back as 1821, stat. 1 & 2 Geo. IV., c. 77.

The returns of the Clerks of the Crown are defective in 6 counties. It has been necessary to apportion the fees and emoluments not classified, £509; treating £432 as fees paid by Crown Solicitors and arising from Imperial taxes, and £77 as other fees. On the principle thus indicated the following table has been compiled:—

## EMOLUMENTS OF CLERKS OF THE CROWN.

|   | £       |
|---|---------|
| Salaries from Grand Jury cess, . . . . .  | 10,021  |
| Emoluments from Imperial taxes, . . . . . | 3,309   |
| Other emoluments, . . . . .               | 433     |
| Total emoluments, . . . . .               | £13,853 |

(c.) *Petty Sessions Clerks.*

The management of Petty Sessions stamps and of Crown fines is under the Registrar of Petty Sessions Clerks, who makes a separate return to Parliament. A summary of the result is alone given in Appendix IV. to this Report. The office of Petty Sessions Clerk is under the complete regulation of the Irish Executive, through the Registrar of Petty Sessions Clerks, and there is a power of regulating salaries and superannuation.

The receipts and application of Petty Sessions stamps and Crown fines are shown in the following table :—

| RECEIPTS FROM PETTY SESSIONS STAMPS AND CROWN FINES.  |        | £             |
|---|--------|---------------|
| Produce of Petty Sessions stamps, . . . . .   |        | 21,815        |
| Produce of Crown fines, . . . . .   |        | 21,332        |
| Produce of the dividend on the Fines Act Investment Fund and Petty Sessions Clerks Investment Fund, . . . . . |        | 2,393         |
|   |        | <hr/> 245,349 |
| APPLICATION OF PETTY SESSIONS STAMPS AND CROWN FINES.   |        | £             |
| Officers of Local Courts, . . . . .   |        | 33,270        |
| Amount to Consolidated Fund, . . . . .  |        | 500           |
| Treasurers of Boroughs, . . . . .   | 23,932 | 6,082         |
| And private parties, . . . . .  | 2,100  |               |
| Dublin Metropolitan Police, . . . . .   |        | 2,800         |
| Royal Irish Constabulary Reward Fund, . . . . .   |        | 1,616         |
| Balance to Credit, . . . . .  |        | 2,682         |
|   |        | <hr/> 245,349 |

In the return presented to Parliament the proportion applied to Treasurers of Boroughs and private parties is not distinguished, but from information obtained in the Registrar of Petty Sessions Clerks office I have been able to form the estimate given above of the portion paid to Treasurers of Boroughs.

#### 4. THE DOGS LICENCE DUTY.

The collecting of the dogs licence duty is entrusted to the Petty Sessions Clerks, and a return is made of it to Parliament by the Registrar of Petty Sessions Clerks; so that an abstract only is included in Appendix V. to this Report. A considerable part of the remuneration of Petty Sessions Clerks is derived from the dogs licence duty. The surplus of the duty, after providing for the cost of collection, is paid over in aid of Grand Jury cess and the town rates.

| APPLICATION OF DOGS LICENCE DUTY.                                       |  | £             |
|---|--|---------------|
| In aid of Grand Jury cess, . . . . .                                    |  | 16,990        |
| In aid of Town Rates, . . . . .   |  | 1,030         |
| Officers of Local Courts, for management and collection, &c., . . . . . |  | 10,394        |
| Extra Clerks and Costs and Expenses, . . . . .                          |  | 1,447         |
| Total Dogs Licence Duty, . . . . .                                      |  | <hr/> 299,860 |

#### 5. LOCAL TAXES IN AID OF THE COST OF THE DUBLIN METROPOLITAN POLICE.

The contribution from local taxes towards the cost of the Police is differently arranged in the Dublin Metropolitan Police District from the arrangements that exist in the rest of Ireland.

The force is constituted on the model of the London Metropolitan Police, and the chief local tax is a rate of a fixed amount—8d. on the pound of the valuation—corresponding to the London Metropolitan Police rate, which is limited to 6½d. in the pound, i.e., three-fourths of 8d.

There are carriage duties as in London, but they were not revised at the time of the last revision of the London carriage duties. Such of these duties as are of an exceptional character are noticed in my Report for 1869.

The taxes peculiar to Dublin are those on pawnbrokers' licences and publicans' certificates. The fines and fees from the Police Courts are connected with the Police Courts rather than with the Police. The nature and amount of these peculiar taxes are fully explained in my Report for 1869.

The Dublin Metropolitan Police District got no share of the free quota of Constabulary granted to the rest of Ireland from the Imperial taxes, under the arrangement adopted by Sir Robert Peel in 1846. The only towns which are in a position somewhat resembling Dublin in paying a considerable contribution for Police, are Belfast and

Londonderry, under the Acts of Parliament by which the Royal Irish Constabulary were substituted for the local force of these towns.

#### LOCAL TAXATION FOR DUBLIN METROPOLITAN POLICE.

Taxes similar in principle to those imposed for support of  
London Metropolitan Police:—

|  | £      | £              |
|--|--------|----------------|
| Rates on houses and land, . . . . .                          | 25,160 |                |
| Carriage duty, . . . . .                                     | 5,578  |                |
|  |        | 31,678         |
| Taxes peculiar to Dublin:—                                   |        |                |
| Pawnbrokers' licences, . . . . .                             | 6,462  |                |
| Publicans' certificates, . . . . .                           | 481    |                |
|  |        | 6,943          |
| Taxes connected with Police Courts rather than with Police:— |        |                |
| Fines and penalties from Police Courts, . . . . .            | 2,600  |                |
| Fees from Police Courts, . . . . .                           | 600    |                |
|  |        | 3,200          |
|  |        | <u>£41,821</u> |

#### 6. COURT LEET PRESENTMENTS.

The only Court Leet ascertained to be still in operation in Ireland is that in the Manor of Killultagh, including the town of Lisburn, in the county of Antrim; a full account of the standing orders of this Court Leet is given in Appendix XXVI. to my Report for 1869.\* The Court Leet presentments bear some resemblance to Grand Jury cess, in being made by a Court Leet Grand Jury and levied off land and being partly applied for manor roads; they resemble town taxation in being applicable to town fountains, fire-engines, and fairs and markets. The total amount presented in 1872 was £303, whilst the amount in 1871 was £360, showing a falling-off of £57.

#### 7. TAXATION UNDER HARBOUR AUTHORITIES IN IRELAND.

The receipts and expenditure of the Harbour Authorities are shown in the following summary:—

| Receipts.  | £               | Expenditure.  | £               |
|--|-----------------|---|-----------------|
| Import and export tonnage and ballast<br>duty, . . . . .         | 190,167         | New works and improvements, . . . . .                       | 127,192         |
| Harbour, port, anchorage, buoy, and<br>lightage tolls, . . . . . | 106,288         | Repairs and maintenance of works, . . . . .                 | 84,441          |
| Pilotage dues, . . . . .   | 18,593          | Revised debt paid off, . . . . .                            | 60,409          |
| Wharf, pier, quay, and dock dues, . . . . .                      | 16,303          | Payments not claimed, . . . . .                             | 51,256          |
| Receipts not classed, . . . . .                                  | 15,312          | Interest and annuities, . . . . .                           | 43,014          |
| Rents, use of lighter boats, &c., . . . . .                      | 10,386          | Wages, . . . . .  | 30,983          |
| Lighthouse or floating light dues, . . . . .                     | 5,004           | Salaries, . . . . .   | 21,638          |
| Sale of materials, . . . . .                                     | 366             | Boys, boatsmen, &c., . . . . .                              | 12,071          |
| Money borrowed on bond, . . . . .                                | 152,419         | Lighting harbours, docks, &c., . . . . .                    | 9,037           |
| Fees from Imperial taxes, . . . . .                              | 11,248          | Rents, rates, taxes, &c., . . . . .                         | 4,742           |
| Grand Jury cess or local rate, . . . . .                         | 4               | Law expenses, . . . . .                                     | 2,015           |
|  |                 | Repayments through Treasury to Imperial<br>taxes, . . . . . | 1,927           |
|  |                 | Lighthouse and floating lights, . . . . .                   | 876             |
|  |                 | Repayments to Grand Jury cess, . . . . .                    | 4               |
| Total Receipts, . . . . .  | <u>£451,009</u> | Total Expenditure, . . . . .                                | <u>£451,143</u> |

The returns from which this summary is compiled are very complete, showing a small amount of receipts and expenditure unclassified.

The principal feature in the expenditure is the outlay for new works, £127,192, connected with the great improvement and development of Irish harbours.

Included in the receipts are the following grants from the Imperial taxes—£9,764 in the case of Kingstown Harbour, £1,030 in the case of Dunmore Harbour, and £454 in the case of Donaghadee Harbour, making £11,248, from which is to be deducted repayments to the Treasury on account of the same harbours to the extent of £1,798, leaving the balance of grant from Imperial taxes £9,450. None of the harbours thus receiving grants from the Imperial taxes are regular commercial or trading harbours, but all belong to the State.

\* *Par. Pap.*, 1871, c. 300, p. 57.

## 8. ISLAND NAVIGATIONS.

(a.) *Maintained out of Grand Jury Cess.*

These navigations were all made in connexion with works of drainage under statute 5 and 6 Vic., c. 89, and are under the management of Boards of Trustees, the vacancies on which are filled up by the Grand Juries of the counties in which the district is situated. The several navigations are fully described in my Report for 1871, p. 21.

## ISLAND NAVIGATIONS MAINTAINED OUT OF GRAND JURY CESS.

| Receipts.                   |        | Expenditure.                    |        |
|-----------------------------|--------|---------------------------------|--------|
|                             | £      |                                 | £      |
| From Grand Jury cess, . . . | 1,580  | Works, . . .                    | 837    |
| Tolls, . . .                | 130    | Salaries and incidentals, . . . | 624    |
| Other sources, . . .        | 51     |                                 |        |
| Total Receipts, . . .       | £1,761 | Total Expenditure, . . .        | £1,461 |

(b.) *Maintained out of the Imperial Taxes.*

These navigations are all under the management of the Commissioners of Public Works. They are fully described in my Report for 1871.

| Receipts.                   |        | Expenditure.                    |         |
|-----------------------------|--------|---------------------------------|---------|
|                             | £      |                                 | £       |
| Parliamentary grant, . . .  | 5,537  | Works, . . .                    | 7,823   |
| Tolls, . . .                | 1,836  | Salaries and incidentals, . . . | 2,661   |
| Receipts not classed, . . . | 1,229  |                                 |         |
| Total Receipts, . . .       | £8,602 | Total Expenditure, . . .        | £10,484 |

## 9. ARTERIAL DRAINAGE.

(a.) *Repayments for Expenditure on Drainage Works executed by Commissioners of Public Works.*

The particulars of these repayments are compiled from the Report of the Commissioners of Public Works for 1872-73. The rates on lands drained are stated to have produced £45,710, and the amount charged to county cess was £2,574. Of the sum charged to proprietors of drained lands, £286 was for maintenance, under stat. 20 & 30 Vic., c. 49.

(b.) *Maintenance Rates levied by Trustees of Drainage Districts.*

The maintenance rates and other receipts and expenditure of Trustees are as follows:—

## MAINTENANCE OF ARTERIAL DRAINAGE UNDER TRUSTEES.

| Receipts.               |        | Expenditure.             |        |
|-------------------------|--------|--------------------------|--------|
|                         | £      |                          | £      |
| Maintenance Rate, . . . | 2,130  | Ordinary Works, . . .    | 2,002  |
| Loans, . . .            | 1,780  | Maintenance, . . .       | 1,160  |
| Other Receipts, . . .   | 413    | New Roads, . . .         | 401    |
|                         |        | Other Expenses, . . .    | 265    |
| Total Receipts, . . .   | £4,323 | Total Expenditure, . . . | £4,178 |

The statistics as to the receipts and expenditure on account of maintenance rates for arterial drainage are not so satisfactory as could be desired, from the want of returns. Having regard to the large expenditure on arterial drainage from 1842 to 1870, about £2,000,000, the small expenditure on maintenance suggests some doubt as to whether the statutory arrangements are adequate for the due maintenance of these important works.

## 10. RECEIPTS AND EXPENDITURE OF TOWN AUTHORITIES.

In this Report all the receipts of the various town authorities have been grouped together to facilitate comparison and obtain a general view of the relative amount collected by the different classes of town authorities. The taxation levied by the Dublin Metropolitan Police Commissioners has not been included, as the expenditure on Police is under the control of central and not of local authorities. The Court Leet presentments are also taken separately, as the jurisdiction of the Court Leet Grand Jury extends beyond the town boundary to the whole manor.

The receipts are divided into—(1) Rates on real property; (2) Tolls, dues, and fees; (3) Receipts from property, and other receipts; (4) The receipts from borrowed money are set out separately; as also (5) Receipts from Grand Juries, included in Grand Jury presentments.

The rates in lieu of Grand Jury cess levied by the Town Councils of Dublin, Cork, and Limerick, in exercise of the powers elsewhere vested in Grand Juries, are included in the town taxation, and deducted, as in former years, as being rates both levied and managed by a town authority, from the Abstract of Grand Jury cess, where they are also returned, under stat. 4 Geo. IV., c. 33.

## RECEIPTS OF TOWN AUTHORITIES.

| Receipts.   | Towns under Town Councils. | Towns under Commissioners under Special Acts. | Towns under Commissioners under Act of 1854. | Towns under Lighting and Cleansing Commissioners. | Total Receipts. | Per cent.   |
|---|----------------------------|---|--|---|-----------------|-------------|
|   | £                          | £   | £  | £   | £               |             |
| Rates on Real Property, . . . .   | 361,172                    | 65,935  | 15,967                                       | 3,206   | 451,340         | 66.6        |
| Tolls, Dues, and Fees, . . . .  | 31,133                     | 1,912   | 2,931  | 1,470   | 36,896          | 5.6         |
| Other Sources (except from Borrowed Money and Grand Jury Presentments), . . . . | 76,073                     | 5,456   | 11,810                                       | 6,022   | 99,360          | 14.6        |
| From Borrowed Money, . . . .  | 33,030                     | 54,630  | 200  | —   | 87,860          | 13.1        |
| From Grand Jury Presentments, . . . .   | —                          | 122   | 48   | —   | 170             | —           |
| <b>Total, . . . .</b>   | <b>501,407</b>             | <b>127,565</b>                                | <b>30,954</b>                                | <b>10,758</b>                                     | <b>670,684</b>  | <b>100.</b> |

It appears from this table, that of the total receipts of town authorities in Ireland, £675,626, £451,340, or 66.6 per cent., was from rates on real property; £87,860, or 13.1 per cent., was from borrowed money; £99,360, or 14.6 per cent., from property and other sources; £36,896, or 5.6 per cent., was from tolls, dues, and fees; and £170 was from Grand Jury presentments.

Of the same total receipts, £506,407, or 75.0 per cent., is administered by the Town Councils of the 11 chief towns; £127,505, or 18.9 per cent., by 18 authorities acting under special Acts (5 Commissioners of Squares in Dublin, the Belfast Water Commissioners, 7 county Dublin Township Commissioners, and 5 towns under special Commissioners); £30,956, or 4.6 per cent., by 75 Boards of Town Commissioners acting under the Towns Improvement (Ireland) Act, 1854; and £10,758, or 1.5 per cent., under 14 Boards of Lighting and Cleansing Commissioners still acting under the old Lighting and Cleansing Act of 1839.

In the expenditure of town authorities the principal feature is the expenditure on water supply, £136,028, or 20.2 per cent. of the whole, indicating the attention paid to this first element of sanitary improvement.

## EXPENDITURE OF TOWN AUTHORITIES.

| Expenditure.  | Towns under Town Councils. | Towns under Commissioners under Special Acts. | Towns under Commissioners under Act of 1854. | Towns under Lighting and Cleansing Commissioners. | Total Expenditure. | Per cent.   |
|---|----------------------------|---|--|---|--------------------|-------------|
|   | £                          | £   | £  | £   | £                  |             |
| <b>Total Expenditure, . . . .</b>   | <b>593,710</b>             | <b>110,561</b>                                | <b>27,567</b>                                | <b>16,586</b>                                     | <b>748,424</b>     | <b>100.</b> |
| Borrowed money paid off, and Expenditure unclassified, . . . .  | 125,816                    | 20,296  | 12,669                                       | 4,850   | 172,736            | 23.2        |
| Water Supply, . . . .   | 106,461                    | 38,389  | 922  | 306   | 145,078            | 19.2        |
| Paving or Repairs of Streets, . . . .   | 124,432                    | 6,677   | 3,129  | 394   | 134,702            | 18.0        |
| Gas, Air, and charges paid out of Grand Jury Cess by Town Councils, . . . .                           | 66,820                     | —   | —  | —   | 66,820             | 8.9         |
| Gas, Air, and charges paid in aid of Grand Jury Cess, . . . .   | 11,649                     | 8,224   | —  | —   | 19,873             | 2.7         |
| Building, Demolition of Walls, &c., . . . .   | 22,226                     | 15,022  | 816  | —   | 38,064             | 5.1         |
| Lighting, including Lamps, Pipes, &c., . . . .  | 12,075                     | 5,334   | 6,323  | 3,781   | 27,513             | 3.7         |
| Making Sewers or Drains, Expenditure under Nuisance Removal Acts, and other sanitary objects, . . . . | 33,000                     | 9,222   | 759  | 184   | 43,165             | 5.8         |
| Cleansing and Watering Streets, . . . .   | 17,341                     | 4,725   | 2,335  | 567   | 24,968             | 3.3         |
| Watchdog, . . . .   | 10,977                     | 111   | 545  | 497   | 12,130             | 1.6         |
| Expenditure under Public Grounds Act, . . . .   | 11,523                     | 561   | —  | —   | 12,084             | 1.6         |

a Including estimate of £1,000 for Clerical and one Square in Dublin from which no return received.

b Not stated in returns.

## 11. DEBTS OUTSTANDING AGAINST HARBOUR AND TOWN AUTHORITIES IN IRELAND.

Returns have been obtained of the amount of debts incurred and outstanding against harbour authorities and the various town authorities in Ireland, with the rate of interest payable on the debt; and the result is shown in the following summary:—

## DEBTS OUTSTANDING AT CLOSE OF FINANCIAL YEAR 1872 AGAINST TOWN AND HARBOUR AUTHORITIES.

| Debts Outstanding.                         | Town Councils. | Harbour Authorities. | Commis- sioners under Special Acts. | Commis- sioners under Act of 1854. | Lighting and Cleansing Com- missions. | Total.      | Per cent. |
|--|----------------|----------------------|-------------------------------------|------------------------------------|---------------------------------------|-------------|-----------|
| Total debt outstanding at close of year, . | £ 1,318,520    | £ 1,154,763          | £ 332,068                           | £ 23,178                           | £ 23,051                              | £ 2,851,780 | 100       |
| At 5 per cent., or current Bank rate, .    | 27,053         | 2,923                | 31,419                              | 3,067                              | 6,617                                 | 71,689      | 2-5       |
| Other than Government loan, .              | 18,846         | 290                  | 30,000                              | 1,455                              | 6,110                                 | 56,601      | 2-0       |
| Amount due Treasurer, .                    | 5,633          | 2,431                | 1,204                               | 1,453                              | 607                                   | 11,328      | 0-4       |
| Other unsecured debt, .                    | 3,100          | 212                  | 215                                 | 179                                | —                                     | 3,712       | 0-1       |
| At 5 per cent., and not exceeding 6, .     | 144,620        | 238,123              | 53,066                              | 7,334                              | 4,634                                 | 450,587     | 15-8      |
| Other than Government loan, .              | 144,620        | 63,582               | 48,080                              | 6,459                              | 4,634                                 | 273,431     | 9-6       |
| Loans interest not returned, .             | —              | 163,611              | —                                   | —                                  | —                                     | 163,611     | 5-7       |
| Government loans, .                        | —              | 4,009                | 7,000                               | 1,325                              | —                                     | 14,325      | 0-6       |
| At 4 per cent., and not exceeding 5, .     | 765,436        | 750,933              | 33,394                              | 2,400                              | 12,600                                | 1,573,163   | 55-1      |
| At below 4 per cent., .                    | 8,783          | 73,369               | 209,269                             | 9,117                              | —                                     | 305,549     | 10-7      |
| On Government Annuity, .                   | 373,000        | 75,547               | 2,900                               | 750                                | —                                     | 451,667     | 15-9      |

The law as to harbour and town loans is in a complicated and unsatisfactory state, and hence the different rates of interest which harbours and towns have to pay for their loans.

A similar complication as to the borrowing powers of the London Metropolitan Board of Works was terminated by an Act of 1869, (32 & 33 Vic., c. 102,) under which all future borrowing by the Board is to be by a consolidated stock, redeemable at the option of the Board at par, at such time fixed beforehand as the Treasury may approve of, and on such terms, conditions, and at such rate of interest as may be in like manner approved of.

The transfer of stock is made exactly like that of Government stock, and no notice of any trust, express, implied or constructive, is to be entered in the books, or receivable by the Board or by any person or body corporate who keeps the books.

The security of the borrower is made complete by a very summary proceeding for any creditor obtaining a receiver if payment of interest be delayed. Purchasers of stock are exempted from inquiry into the application of the money. This plan of issuing the London Metropolitan stock appears to have been perfectly successful. The London Metropolitan Board have been enabled to borrow at  $3\frac{1}{2}$  per cent., while previously they had to pay  $4\frac{1}{2}$  per cent. for money, on the old plan of borrowing, similar to that now used for harbour and town borrowing in Ireland.

If the principle of the London Metropolitan Board Act as to borrowing powers were extended to loans by harbour and town authorities in Ireland, a very considerable saving might be effected at the present rate of interest on loans, (assuming what is borrowed between 5 and 6 per cent. to be on an average at  $5\frac{1}{2}$ , and what is borrowed between 4 and 5 on an average  $4\frac{1}{2}$ .) which would amount, if money was raised at the same rate as in London, to £31,370 a year. If the money was ultimately raised at the same rate as the Government funds, the saving would be £10,424 more, or £31,794 a year in all. In addition to this saving of interest, there would be a great saving in the cost of negotiating loans, and a most convenient and safe security would be afforded to trustee and to humble investors who, by residing at some distance from Dublin, have not the same facilities for investing in the Government funds.

## 12. BURIAL BOARDS.

In the case of Town Burial Boards, the receipts on account of burial rates are included in the town returns; but the classification in the Appendix shows the details of receipts and the expenditure both of these and of the Poor Law Burial Boards in a form to compare with the English returns, as shown in the following table:—

| RECEIPTS.                                  |   |          |   |
|--|---|----------|---|
| BURIAL BOARDS.                             | In a portion of the Population of England and Wales equal to that of Ireland. | Ireland. | England and Wales in excess of Ireland. |
|  | £   | £        | £                                       |
| Receipts from rates, . . . .               | 21,323  | 9,919    | 11,404                                  |
| Fees, . . . . .                            | 20,081  | 2,345    | 17,735                                  |
| Other receipts, . . . . .                  | 12,843  | 6,385    | 5,998                                   |
| Total, . . . . .                           | 53,787  | 18,650   | 35,137                                  |
| EXPENDITURE.                               |   |          |   |
| Salaries and wages, . . . .                | 9,943   | 1,505    | 8,377                                   |
| Fencing, draining, &c., . . .              | 10,758  | 5,573    | 5,185                                   |
| Payments to Ministers, . . .               | 2,974   | —        | 2,974                                   |
| Interest, annuities, and debts paid off, . | 24,331  | 9,308    | 15,123                                  |
| Rents, rates, and taxes, . . .             | 3,813   | 3,150    | 663                                     |
| Paid in aid of poor rates, . . .           | 514   | —        | 514                                     |
| Total, . . . . .                           | 53,333  | 19,497   | 32,836                                  |

It appears from this table that, no doubt from the progressive increase of population in England and Wales, the Burial Board administration is more used there than in Ireland; the proportional receipts in a portion of the population of England and Wales equal to that of Ireland amount to £53,787, against £18,650 in Ireland. In England and Wales the proportions received from taxation and fees are nearly equal—£21,323 from rates, and £20,081 from fees; whilst in Ireland only £2,345 is received from fees, against £9,919 from rates. In England large sums appear to be paid for burying-grounds, as the interest, annuities, and debts paid off amount to no less than £24,331 in England, as against £9,308 in Ireland. There is, besides, an excess in the rents, rates and taxes, which amount in England and Wales to £3,813, as against £3,150 in Ireland.

## 13. POOR RATES.

The expenditure of poor rates is so fully reported upon by the Irish Local Government Board, that it is unnecessary to do more than refer to the short abstract inserted in Appendix XIX, to include poor rates in the estimate here made of the local taxation of Ireland.

## 14. LOCAL TAXATION FOR THE MERCANTILE MARINE FUND.

The receipts on account of the Mercantile Marine Fund are shown in the following table:—

|   |       |         |
|---|-------|---------|
| Light dues, . . . . .                     | £     | £       |
| Fees under Merchant Shipping Act, . . . . | —     | 21,830  |
| Vis. :—                                   |       | 2,287   |
| On discharge of crews, . . . . .          | 1,087 |         |
| On examination of masters and mates, . .  | 833   |         |
| On engagement of crews, . . . . .         | 559   |         |
| On renewal of certificates, . . . . .     | 8     |         |
| Total, . . . . .                          |       | £24,113 |

The entire of the sum thus received is paid over to the Mercantile Marine Fund.



## 15. SPECIAL TAXATION ON THE TRADE OF PAWN-BROKING IN IRELAND.

The special taxation on the trade of pawnbroking—fees on pawnbrokers' returns, fees to appraisers and auctioneers of forfeited pledges, fees on notices of pawnbrokers' sales in Dublin, and fees to pawnbrokers' auctioneers in Dublin, are fully explained in my Report for 1869.

The amount of the special taxes on the trade of pawnbroking in Ireland is shown in the following summary:—

|   |   |               |
|---|---|---------------|
| Fees for sale of forfeited pledges in Dublin, . . . . .   | £ | 7,430         |
| Pawnbrokers' licences paid to Dublin Metropolitan Police, . . . . .                                 |   | 6,462         |
| Fees received by appraisers and auctioneers of forfeited pledges outside Dublin District, . . . . . |   | 983           |
| Fees on pawnbroking returns, on notices of sale, and licences, . . . . .                            |   | 319           |
|   |   | <hr/> £15,194 |

These taxes arise under Acts of the Parliament of Ireland, passed in the years 1786, 1788, and 1800. The trade of pawnbroking in Ireland is still regulated by statutes of that date; the corresponding laws for regulating the trade of pawnbroking in Great Britain, the principal part of which dated back to 1800, have been consolidated in accordance with modern views as to the abolition of restraints on usury, by the Pawnbrokers Act, 1872, which does not extend to Ireland.

## 16. TOLLS AT BRIDGES AND FERRIES.

The bridges in Ireland have nearly all been built out of Grand Jury cess, so that there are few bridges with tolls, and of these few a number are private property, and so not included in the returns. The following bridges and ferries were returned in 1865, in property:—Fortstewart, Rathmullen, Rawras, and Morass, in Donegal; Culmore, in Londonderry; Ballinalaw, Ballyhack, Dromana, Mountgarrett, and Passage, in Wexford. The city of Waterford bridge and ferry, from which returns were received in 1865, is claimed as private property. Youghal bridge is stated to be a public trust, but no return has been received from the trustees. The information as to Londonderry has been compiled from accounts. The return for 1872 as to Fiddown bridge does not distinguish tolls from other receipts, but, having regard to the return in 1865 on this bridge, £160 has been apportioned in the table below, as arising—£150 from tolls and £10 from other receipts.

| TOLLS AT FERRIES AND BRIDGES. |              |                              |              |
|-------------------------------|--------------|------------------------------|--------------|
| Receipts.                     |              | Expenditure.                 |              |
|                               | £            |                              | £            |
| Tolls (estimate), . . . . .   | 4,633        | Salaries, . . . . .          | 492          |
| Other Receipts, . . . . .     | 20           | Works, . . . . .             | 712          |
|                               |              | Other Expenditure, . . . . . | 4,639        |
| Total, . . . . .              | <hr/> £4,653 | Total, . . . . .             | <hr/> £5,824 |

## 17. CLASSIFICATION OF LOCAL TAXATION AND PROPORTION RECEIVED FROM (1) RATES ON REAL PROPERTY; (2) TOLLS, FEES, STAMPS, AND DUES; AND (3) OTHER SOURCES.

In the following table the local taxation of Ireland is classified to show how much is raised by rates on real property, how much arises from tolls, fees, stamps, and dues, and how much from other sources of receipt besides borrowed money and grants from the Imperial taxes.

In the case of Grand Jury cess, from the total net amount of cess to be levied, £1,141,738—the amount returned in Appendix I.—for the counties of the cities of Cork, Dublin and Limerick, £76,248 is deducted, as being necessarily and properly included in the Town Councils' returns—and, being both levied and administered, not by Grand Juries, but by Town Councils, should remain there; leaving the net amount to be levied of the gross amount administered by Grand Juries or paid under imperative presentments, £1,065,490.

In the case of Town taxation, it has been necessary to deduct from the total receipts from other sources of £99,360, included in the table in section 10 of this Report, the £3,982 appearing in section 3 to be paid out of fines to Treasurers of Boroughs, and the £1,039 appearing in section 4 to be paid out of Dogs Licence duty, in aid of Town rates, reducing the amount of such receipts not elsewhere included in the summary of taxation to £94,339. It is not necessary to deduct the sum paid from the Dogs Licence duty in aid of Grand Jury cess, as that forms part of the funds which make

up the difference between gross and net presentments, and it is the net amount of presentments which is included in the table.

LOCAL TAXATION OF IRELAND, EXCLUSIVE OF RECEIPTS FROM LOANS AND FROM IMPERIAL TAXES.

| CLASSIFICATION OF LOCAL TAXES.   | RATES ON REAL PROPERTY. | Tolls, Fees, Stamps, and Dues. | Other Receipts. | Total Estimated Local Taxation of Ireland. |
|--|-------------------------|--------------------------------|-----------------|--|
|  | £                       | £                              | £               | £  |
| 1. Grand Jury cess presented by Grand Jurors (net amount to be levied),  | 1,065,490               | —                              | —               | 1,065,490                                  |
| 2. Fees of Clerks of the Peace (exclusive of receipts from Grand Jury cess),   | —                       | 4,154                          | —               | 4,154                                      |
| 3. Fees of Clerks of the Crown (exclusive of receipts from Grand Jury cess),   | —                       | 433                            | —               | 433  |
| 4. Petty Sessions stamps and Crown fines,  | —                       | 45,947                         | 2,393           | 48,340                                     |
| 5. Dogs Licence duty,  | —                       | 29,080                         | —               | 29,080                                     |
| 6. Dublin Metropolitan Police taxes (exclusive of fines from Police Courts, included in 4, above),                                   | 25,100                  | 13,489                         | —               | 38,589                                     |
| 7. Court Lect Presentments,  | 303                     | —                              | —               | 303  |
| 8. Harbour taxation (exclusive of receipts from Grand Jury cess),  | —                       | 273,820                        | 13,578          | 287,398                                    |
| 9. Island Navigation taxation (exclusive of receipts from Grand Jury cess),  | —                       | 1,992                          | 1,580           | 3,572                                      |
| 10. Arterial Drainage taxation (exclusive of like receipts),   | 48,840                  | —                              | 413             | 49,253                                     |
| 11. Town taxation under Town Authorities (exclusive of extra receipts from Dogs Licence duty, fines, &c., and from Grand Jury cess), | 451,340                 | 30,896                         | 94,339          | 582,575                                    |
| 12. Burial Board taxes (exclusive of what is received by Town Burial Boards),  | 3,787                   | 554                            | 36              | 4,377                                      |
| 13. Poor rate and local receipts (exclusive of repayment of relief),   | 748,580                 | —                              | 5,650           | 754,230                                    |
| 14. Light dues, and fees under Merchant Shipping Act,  | —                       | 24,113                         | —               | 24,113                                     |
| 15. Special taxation on Pawnbrokers (exclusive of Dublin Metropolitan Police receipts),  | —                       | 8,402                          | —               | 8,402                                      |
| 16. Bridge and Ferry tolls,  | —                       | 6,833                          | 20              | 6,853                                      |
| Total,   | 2,344,446               | 443,796                        | 118,008         | 2,905,250                                  |

It appears from this table that the total of the local taxation of Ireland is distributed in the following proportions:—

LOCAL TAXATION OF IRELAND (EXCLUSIVE OF RECEIPTS FROM LOANS AND FROM IMPERIAL TAXES).

|                                | £         | Per cent. |
|--------------------------------|-----------|-----------|
| Total,                         | 2,905,250 | 100.      |
| Rates on real property,        | 2,344,446 | 81.       |
| Tolls, Fees, Stamps, and Dues, | 443,796   | 15.       |
| Other Receipts,                | 118,008   | 4.        |

The corresponding amount and proportion of the same class of English local taxation is as follows:—

LOCAL TAXATION OF ENGLAND AND WALES (EXCLUSIVE OF RECEIPTS FROM LOANS AND FROM IMPERIAL TAXES).

|                         | £          | Per cent. |
|-------------------------|------------|-----------|
| Total,                  | 24,835,000 | 100.0     |
| Rates on real property, | 17,406,000 | 70.0      |
| Tolls, &c.,             | 4,174,000  | 16.8      |
| Other Receipts,         | 3,255,000  | 13.2      |

The above amount of local taxation of Ireland represents a charge to local sources of 10s. 9d. per head of population, while the amount for England and Wales represents a charge to local sources of £1 1s. 10d. per head of population. If this charge was in both countries entirely defrayed by rates on real property, it would represent an average charge of 4s. 4d. in the pound of the Irish valuation (£13,329,354), and a charge of 4s. 7d. in the pound of the English valuation (£107,866,000).

As only 81 per cent. of the local taxation is raised by rates in Ireland, the actual average rates are only 8s. 6d. in the pound of the Irish valuation. In England and

\* £2,600 in 1872, Appendix VI., deducted, and net £2,890 in 1870, in Appendix IV.

† Repayment of relief (£3,231) is treated as a deduction from expenditures.

Wales the amount raised by rates is 70 per cent. of the whole, or 3s. 3d. in the pound of the valuation.

Turnpike tolls, which were abolished in 1857 in Ireland, still exist in England and Wales; they amounted in 1871 to £866,173, or 5 per cent. of the total of the local taxation. If the charges now defrayed by turnpike tolls were entirely transferred to the rates in England, as in Ireland, the proportion defrayed by rates in England would be raised to 75 per cent., nearly approaching the Irish proportion of charges defrayed by rates, and the actual rates would be raised from 3s. 3d. to 3s. 5d. in the pound of the valuation.

The rapidity with which turnpike tolls are being abolished in England is only slightly indicated by Mr. Purdy's Abstract. It shows a falling-off in receipts from turnpike tolls, from £934,231 in 1869 to £866,173 in 1871; but it is under the operation of the general Turnpike Acts, passed in 1871 and 1872, that so many trusts have terminated or are fixed to terminate in brief periods, so that there was not time for these Acts to produce their full effects on the English statistics of 1871.

One other difference between Ireland and England it is scarcely necessary to notice—it now produces so small an effect. Compulsory Church rates, which were abolished in Ireland in 1833, are now levied in England in those cases only where there are debts charged upon them. The debts, which in 1869-70 were £145,310, in 1870-71 had fallen to £112,898. The compulsory Church rates levied to discharge the debts, which were £30,278 in 1869-70, had fallen to £23,186 in 1870-71. These figures are so small as to produce no effect on the comparison between the two countries, and are only important as indicating the rapidity with which compulsory Church rates are being extinguished in England and Wales.

#### 18. OTHER ITEMS INCLUDED IN THE ENGLISH ABSTRACT OF LOCAL TAXATION, 1870-71.

The Abstract, dated 3rd January, 1873,\* of Local Taxation Returns of England and Wales for the year 1870-71, has been prepared by Mr. Purdy, Principal of the Statistical Department of the Local Government Board, to which department the compilation of the English returns corresponding to those in this volume has been recently transferred, by statute, from the Home Office (statute 23 & 24 Vic., c. 51). The total revenue from all sources connected with local taxation in England and Wales is stated to be £30,209,659; this includes the amount received from loans during the year, and also the contributions from the Imperial taxes through Her Majesty's Treasury in aid of rates.

##### (a.) Receipts from Money borrowed.

In my estimates of the local taxation in Ireland, the amount received from loans in each year have been always deducted when returned, and omitted from the total estimate.

From loans being chiefly contracted—not to supply deficiencies of local rates, but for specific public improvements, like water-works, sewers, bridges, roads, &c., the amount naturally varies in different years in an entirely different manner from the ordinary local taxation.

From the character of the objects on which the loans in aid of local taxes are expended, such expenditure most directly of all the applications of local taxes produces increased value in benefits to health and convenience that counterbalance the burden created. Loans, again, when strictly considered, are postponed—not immediate taxation.

From the administrative point of view of measuring the total power of expenditure intrusted to local authorities it is natural to include loans; but for the purpose of measuring the burden of taxation from year to year it is more convenient to omit them.

The tables annexed to Mr. Purdy's statement and the returns he refers to, in all cases where the loans are of large amount, show the amount of loans separately from the other receipts. The return of county rates for England does not show this, but I have estimated the loans in this case from the total amount of debt, the amount paid off each year, and other information in the return, at £250,000; in this way I have estimated the total receipts from loans included in the returns of local taxation in England and Wales at £4,500,000, and deducted this amount from Mr. Purdy's total of £30,209,659. If the principle of including all loans raised on security of local rates were strictly carried out in estimating the total local taxation of England and Wales, something should be added to Mr. Purdy's total, as he states in a note that £719,340 was sanctioned in 1870 as loans on poor rates, but that the money actually raised on that authority within the year is not stated, and his total includes no estimate for this deficiency.

\* HOUSE OF COMMONS PAPER, 1873, No. 376.

A similar difficulty to that experienced by Mr. Purdy in the case of Poor Law loans in England, has arisen in exhibiting a perfect total of the receipts within the year from loans in Ireland.

The returns of Grand Jury presentments (the largest local tax) show a considerable amount of repayment of borrowed money—£29,500 to Government, and £9,776 to others than the Government—but there is nothing in the statutable return of presentments to show the receipt of the money borrowed under a Grand Jury presentment in the year it is received. All that appears is the subsequent presentments of the instalments for repaying the expenditure with interest. As the compilation of the Abstract of Grand Jury presentments was not transferred from the House of Commons to this office until the present year, after many of the returns for 1872 had been made, there was not sufficient opportunity of obviating the results of this defect in the statutable form of return.

In the forms of return for other classes of expenditure settled in this office on the model of the English forms, the amount received from borrowed money is returned in the following cases:—

#### RECEIPTS FROM MONEY BORROWED.

|   | £        |
|---|----------|
| Harbour Authorities (on bond or other security), . . . . .                                      | 152,419  |
| Arterial Drainage (from Irish Commissioners of Public Works), . . . . .                         | 1,760    |
| Town Councils on security of rates, . . . . .   | 33,030   |
| Town Commissioners, under Special Acts, on security of rates, . . . . .                         | 54,850   |
| Town Commissioners under Towns Improvement (Ireland) Act, 1854, on security of rates, . . . . . | 300      |
| Total Receipts from money borrowed by above authorities, . . . . .                              | £242,039 |

#### (b.) Grants from the Imperial Taxes in aid of Local Rates.

In my estimate of the local taxation of Ireland, the amount received by way of grants in aid from the Imperial taxes has been always deducted when returned, and omitted from the total estimate. The returns asked for by the Select Committee of the House of Commons that inquired into the taxation of Ireland in 1864-65, on whose recommendation the present series of returns of local taxation have been collected since 1865, were to be "of the local taxation of Ireland in the manner provided in England by stat 23 & 24 Vic., c. 51." In accordance with the provisions of that Act, they should be confined to "rates, taxes, tolls, dues, &c., other than such as are levied for the public revenue of the United Kingdom."

In Mr. Purdy's Abstract of the Local Taxation of England and Wales for 1870-71, dated 3rd January, 1873, the total he gives of £30,309,659 includes grants in aid from the Imperial taxes, which he specifies under the heads of "Poor Rates," "Police," "Prosecution and Maintenance of Prisoners," and "London Fire Brigade:—"

#### GRANTS FROM IMPERIAL TAXES IN AID OF LOCAL RATES IN ENGLAND AND WALES.

|  | £        |
|--|----------|
| 1. Police, . . . . .   | 464,000  |
| 2. Prosecution and maintenance of prisoners, . . . . .         | 245,024  |
| 3. Poor rates: . . . . .                                       |          |
| (a.) Payments to medical officers and for drugs, . . . . .     | £114,684 |
| (b.) Salaries to schoolmasters and schoolmistresses, . . . . . | 34,139   |
|  | 150,823  |
| 4. London Metropolitan Fire Brigade, . . . . .                 | 16,000   |
|  | £875,847 |

The only grants from the Imperial taxes included in the Irish Local Taxation Returns in the Appendices, but deducted from the estimate in the Report on the principle above stated, are the following:—

#### GRANTS FROM IMPERIAL TAXES IN AID OF LOCAL RATES IN IRELAND.

|   | £       |
|---|---------|
| 1. Poor rates:—Payments for medical officers, schoolmasters and schoolmistresses, . . . . . | 73,611  |
| 2. Harbours under Commissioners of Public Works, . . . . .                                  | 9,450   |
| 3. Navigations under Commissioners of Public Works, . . . . .                               | 5,637   |
| 4. Clerks of the Peace, . . . . .   | 718     |
| 5. Clerks of the Crown, . . . . .   | 423     |
|   | £90,019 |

This total is not, however, truly comparable with Mr. Purdy's return as to England.

From the system of public prosecutions in Ireland on the Scotch model, the sums spent on prosecutions out of Imperial taxes far exceed in proportion the sum spent in England and Wales; but this amount does not appear in the Irish Returns of Local Taxation, as it is not spent in aid of local rates. The expenditure on prosecutions is entirely managed by the Executive Government. It is unnecessary to supply this cost for the purpose of comparison, as the tendency of pending proposals is rather to assimilate the English system on this subject to the Scotch and Irish, than to assimilate the Irish and Scotch—which are so nearly identical—to the English. Again, from the defective nature of the statutable form of return as to Grand Jury cess already referred to, the receipts from the Imperial taxes towards the cost to local taxes of convicted prisoners do not appear in the Irish returns; but they are necessarily excluded from the cess to be levied, and so their not appearing does not affect the total included in the estimate.

In the case of Police, again, there are no contributions from the Imperial taxes in aid of local rates applied by local authorities towards cost of Police in Ireland. The local Police authorities in Ireland have been all superseded, and the Police force is entirely under officers appointed by Government, and the cost is managed by the Irish Executive under the sanction of the Lords Commissioners of Her Majesty's Treasury. The returns to the Criminal Statistics branch of this office show that the Royal Irish Constabulary cost the Imperial taxes in the year ended 31st March, 1872, £796,876, and the Dublin Metropolitan Police £40,628, or £837,504 in all.

Without taking into account the costs of prosecutions or convicted prisoners, the cost of Police to the Imperial taxes (£837,504) added to the £73,811 granted in aid of poor rates makes £911,315, showing under these two heads a larger assistance from Imperial taxes than the whole sum stated by Mr. Purdy as included in the English returns.

This statement would, however, be very incomplete without adding that the Irish rate of contribution of Imperial taxes to the Police rests partly on the compensation granted in 1846 to the landed interest for the effects of free trade, and partly on the State policy of keeping up the Irish Police as a force not alone against purely local disturbance, but against political offences and party outrages arising out of historical and political causes of an Imperial rather than of a county or town character proper to be charged to local rates.

Upon the principle upon which the English and Irish returns of local taxation are framed, of including income from property when applied to the same object as local taxation, now that local rates are applied to education in England and Wales, it would appear that the income from permanent endowments on public trusts for education should in strictness be included.

The difference in the receipts from "other sources," chiefly property, in the table in Section 17 above, is very remarkable. In England the receipts by local authorities from other sources than rates or tolls, &c., formed 18·3 per cent. of the total, and amounted to £3,256,000. In Ireland they formed only 4 per cent. of the total, and amounted to only £118,008.

If the educational endowments were added in both countries, the difference in the amount received from other sources than rates or tolls, &c., would be still more striking, and such figures are necessary for a complete view of the subject.

Again, if other grants from Imperial taxes to objects partly provided for by local rates are included, as Mr. Purdy has done in his abstract, the grants for educational purposes should be taken into account.

If the question of grants in the two countries is thus entered on, the exemptions should be also considered.

Under all these circumstances, I think it is simpler and safer to exclude the grants from Imperial taxes out of the estimate of local taxation of Ireland, as has always been hitherto done, and from the corresponding English figures estimated for comparison, and to confine the total of the local taxation to the figures asked for by the Select Committee of the House of Commons on the taxation of Ireland in 1864-65, and to leave for a distinct inquiry and report the larger question raised by Mr. Purdy by his including grants from the Imperial taxes in his Abstract of the Local Taxation of England and Wales. The larger question so raised may be stated thus—What is the effect on the local and Imperial taxation of Ireland and England and Wales, of all the existing differences in the mode of providing for the same services in the two countries?

## 19. SUMMARY OF CONCLUSIONS.

The following are the principal conclusions of the preceding Report:—

1. The receipts from local taxes in Ireland and from property connected therewith, but not including receipts from borrowed money or grants from the Imperial taxes in aid of local taxes, have been estimated for 1872 at £2,905,250, showing an increase of £118,501 or 4·2 per cent. on the estimate for 1871.

2. The corresponding figure has been estimated for England and Wales, for 1870-71, the latest date for which the returns have been presented to Parliament, compiled by Mr. Purdy, Principal of the Statistical Department of the English Local Government Board, to which department the compilation of the English returns have been recently transferred, by statute, from the Home Office. My estimate of the English figure is £24,836,000, showing a decrease of £164,000 or 0·7 per cent. on the estimate of the English figure for 1869-70 given in my last Report.

3. In Ireland this local taxation represents a charge to local sources of 10s. 9d. per head of population, while the amount for England and Wales represents a charge to local sources of £1 1s. 10d. per head of population.

4. If this charge was in both countries entirely defrayed by rates on real property, it would represent an average charge of 4s. 4d. in the pound of the Irish valuation, and a charge of 4s. 7d. in the pound of the English valuation.

5. As only 81 per cent. of the local taxation is raised by rates in Ireland, the actual average rates are only 3s. 6d. in the pound of the Irish valuation. In England and Wales the amount raised by rates is 70 per cent. of the whole, or 3s. 3d. in the pound of the English valuation.

6. Turnpike tolls, which were abolished in 1837 in Ireland, still exist in England and Wales; they amounted in 1871 to £866,173 or 5 per cent. of the whole local taxation. If the charges now defrayed by turnpike tolls were entirely transferred to the rates in England as in Ireland, the proportion defrayed by rates in England would be raised from 70 to 75 per cent., nearly approaching the Irish proportion of charges defrayed by rates, and the actual rates would be raised in England from 3s. 3d. to 3s. 5d. in the pound of valuation. The rapidity with which turnpike tolls are being abolished in England is only slightly indicated by Mr. Purdy's abstract; it shows a falling-off in receipts from turnpike tolls from £934,231 in 1869 to £866,173 in 1871; but it is under the operation of the general Turnpike Acts, passed in 1871 and 1872, that so many trusts have terminated or are fixed to terminate in brief periods, and there was not time for the full effect of these Acts to be indicated by the English statistics of 1871.

7. The difference between Irish and English local taxes, which arises from the retention of compulsory Church rates in England so long after their abolition in Ireland, has almost come to an end. They are now levied in England only for the discharge of debt charged upon them; and the debts which amounted to £145,310 in 1869-70 had fallen in 1870-71 to £112,898. The compulsory Church rates levied to discharge the debts had fallen from £30,278 in 1869-70 to £23,186 in 1870-71. These figures indicate a rapid extinction of debt, and consequently rapid extinction of compulsory Church rates in England and Wales.

8. The English returns of local taxation, besides the sum of £24,836,000 from rates, tolls, &c., include receipts from borrowed money to the extent of £4,500,000. In addition to this there is the unascertained amount borrowed in 1871 on the security of poor rates, Loans on such security to the extent of £719,340 having been sanctioned in 1870. In the Irish returns there are, besides the £2,905,250 from rates, tolls, &c., receipts from borrowed money to the extent of £242,000 returned. This amount, however, is like the amount in the English returns incomplete, as owing to a defect in the statutable form of return of presentments of Grand Jury cess, although there are indications of borrowed money in the repayments of instalments of debt to the extent of £39,276, there is no account of the receipts from borrowed money during the year.

9. The English returns of local taxation further include grants from the Imperial taxes in aid of the local rates to the extent of £873,847, viz., £464,000 for Police, £249,024 for prosecutions and maintenance of prisoners, £150,823 in aid of poor rates under the head of Medical Officers, Schoolmasters and Schoolmistresses, and £10,000 to the London Metropolitan Fire Brigade. The Irish returns show only £30,019 contributions from Imperial taxes in aid of local rates, viz., £73,811 in aid of poor rates for Medical Officers, Schoolmasters and Schoolmistresses, as in England, £9,450 for Harbours under Commissioners of Public Works, £5,627 for Navigations under Commissioners of Public Works, £718 for Clerks of the Peace, and £413 for Clerks of the Crown.

10. From the existence in Ireland of the system of public prosecutors under the

Attorney-General, on the Scotch model, the sums spent on prosecutions out of Imperial taxes far exceed in proportion the sum spent in England and Wales, but this amount does not appear in the returns of local taxation (except the above small sums to Clerks of Peace and Crown), as it is not spent in aid of local rates. The expenditure is entirely managed by the Executive Government. It is, however, unnecessary to attempt to supply the figures of the cost of prosecutions in Ireland for comparison, as the tendency of pending proposals is rather to assimilate the English system on this subject to the Scotch and Irish than to assimilate the Irish and Scotch, which are so nearly identical, to the English.

11. With respect to the contributions from Imperial taxes to the cost of convicted prisoners, owing to a defect in the statutable form of return as to Grand Jury cess already referred to, these contributions do not appear in the Irish returns; but they are necessarily excluded from the net Grand Jury cess to be levied, and so their not appearing does not affect the estimated total.

12. As to the cost of Police, as the Irish Police have been entirely taken from the local authorities and placed under the central Government, there are no contributions from Imperial taxes in aid of local rates applied to Police. The cost of the Police to the Imperial taxes is returned to the branch of this office connected with the Criminal Statistics as £837,504. This added to the grants in aid of poor rates, £73,811, makes the grants to Irish objects under the heads of Police and poor rates, £911,315; a greater sum than £873,847, the grants in England to Police and poor rates, with prosecutions, prisoners, and Fire Brigade included.

13. In the comparison, suggested by the English abstracts including grants from Imperial taxes in the local taxation returns, the reasons for the Irish rate of contributions for Police are to be borne in mind,—partly compensation granted in 1846 to the landed interest for the effects of free trade, and partly the State policy of keeping up the Irish Police as a force, not alone against purely local disturbance, but against political offences and party outrages arising out of historical and political causes of an Imperial rather than of a county or town character proper to be charged to local rates.

14. It is simpler and safer to exclude the grants from Imperial taxes out of the estimate of local taxation of Ireland, as has always been hitherto done, and from the corresponding English figures estimated for comparison, thus confining the figures to those sought for by the Select Committee of the House of Commons of 1864–65, on the taxation of Ireland, on whose recommendation the returns of Irish local taxation have been collected since 1865.

15. The large question raised by Mr. Purdy's including the grants from Imperial taxes in the English Abstract of Local Taxation, is one fitting for a separate inquiry and report into the effect on the local and Imperial taxation of Ireland and England of all the existing differences in the mode of providing for the same services in the two countries.

16. With regard to Grand Jury cess, the largest local tax, the returns are more complete than in any former year, the preparation of the abstract from the Treasurer's accounts and copies of presentments having been transferred from the House of Commons to this office.

As a result of this change the following statistics connected with pending public questions are for the first time shown from the returns respecting Grand Jury cess:—

- (a.) The proposed change of introducing the elective principle into the selection of Governors of Lunatic Asylums, will affect 13·5 per cent. of the gross amount presented, or £164,318.
- (b.) The portion of the cost for the tencement valuation charged to Grand Jury cess amounts to £10,354.
- (c.) The proposal to consolidate the administration of County Hospitals and Infirmaries with that of Poor Law Hospitals under the Local Government Board affects £37,170 a year or 3·0 per cent. of gross presentments.
- (d.) The proposal to introduce representatives of cess payers on the Board of Superintendence of Gaols affects £88,532 a year or 7·3 per cent. of the cess.

Two other important figures are now deduced from the Grand Jury returns for the first time:—

- (e.) The cost of extra Police charged to Grand Jury cess is £27,355.
- (f.) The presentments of instalments for repayment of debt are £29,500 to Government and £9,776 to others, or £39,276 in all.

17. In connexion with Grand Jury cess it is important to notice the singular success of the Local Government (Ireland) Act, 1871, in reducing the cost of transferring the charge of roads within a town boundary, from a Grand Jury to a town authority. The Local Government Board have effected this change for the town of Wexford at the cost of £40, whilst under the old plan of a local Act of Parliament for somewhat similar purposes

Rathmines was put to the cost of £469, Pembroke Township to £1,245, Bray to £1,950, Kingstown to £5,989, and Sligo to £14,000.

Newtownards, Westport, Ballina, and Belturhet have applied for provisional orders similar to that made in the case of Wexford.

18. From the importance attached by town authorities to this change, the Appendix (XXIV.) showing the exact arrangement adopted on the transfer of authority over roads from Grand Jury to town authorities by local Acts, in the case of Belfast, Dungarvan, Enniskillen, Newry, Queenstown, Londonderry and Sligo, the townships of Blackrock, Clontarf, Dalkey, Kilmainham, Pembroke, Rathmines and Bray, which was annexed to my Report for 1871, has been again added to the present Report.

19. The simple machinery of legislation by provisional order, thus so successfully applied, admits of easy extension as a means of dealing with many of the suggestions for removing anomalies connected with Irish local taxation.

20. The statistics collected as to town and harbour loans show that an immediate saving of £31,370 a year, and a possible ultimate saving of £31,794, might be effected by applying to the complicated law as to town and harbour loans provisions similar to *stat. 32 & 33 Vic., c. 102*, by which the London Metropolitan Board of Works has been so successful in raising money at a low rate of interest.

21. The statistics as to taxes on the trade of pawnbroking in Ireland show that the trade is subject to taxes arising under Acts of the Irish Parliament passed in 1786, 1788, and 1800, and is regulated by Acts of that date; while by the Pawnbrokers Act of 1872, which does not extend to Ireland, the trade of pawnbroking in Great Britain has been relieved from the legislation of the same ancient date and been placed under regulations corresponding with the modern views of the abolition of restraints on usury.

22. Petty Sessions fees have been converted into stamps, and there is a power in the Irish Executive of regulating the salaries and superannuating the officers; but in the case of Clerks of the Peace and Clerks of the Crown, neither the Grand Juries, who pay the salaries, nor the Executive have power of regulating the salaries of these officers, granting them superannuation, or terminating their statutable right to discharge their duties by permanent deputies, consolidating their revenue under different Acts, or converting the fees received by them into stamps.

23. Of the total receipts of town authorities (£675,636), 75 per cent. (£506,407) is administered by the Town Councils of the 11 chief towns, 18.9 per cent. (£127,585) by 18 authorities under special Acts (including the Belfast Water Commissioners and 5 Commissioners of Squares in Dublin), 4.6 per cent. (£30,956) by 75 Boards of Town Commissioners acting under the Towns Improvement (Ireland) Act, 1854, and 1.3 per cent. (£10,753) by 14 Boards of Lighting and Cleansing Commissioners still acting under the old Lighting and Cleansing Act of 1829.

24. The principal feature of the expenditure of town authorities is an expenditure of £136,028, or 20.2 per cent. of the whole, on water supply, indicating the attention paid to this first element of sanitary improvement.

25. The principal feature of the expenditure of harbour authorities is an expenditure of £127,192, or 28 per cent. of the whole, on the improvement and development of Irish harbours.

---

As the services of my assistant, Samuel Prenter, esq., terminate with this Report, I have to represent to His Excellency how much I am indebted to his statistical talent and efficient services in the compilation of the returns and Report on the Statistics of Local Taxation of 1871 and 1872. I have to make a similar representation with respect to William Mulholland, esq., who assisted me in the returns for the years from 1865 to 1870; his facility in dealing with returns and figures enabled me to report on the returns at a time when I was much pressed with other official work.

W. NEILSON HANCOCK.



## GENERAL SUMMARY OF APPENDICES.

RETURNS of LOCAL TAXATION classified according to the objects to which TAXATION applied.

| OBJECTS TO WHICH LOCAL TAXATION APPLIED  | Number of Appendices | NAMES OF RETURNS   | Page |
|--|----------------------|--|------|
| Roads, Lascable Archaes, Prisons, Infirmarys, Hospitals, County Officers, Police, Courthouses, and Valuation.            | I.                   | Grand Jury Case authorized to be levied by Proclamations of several Juries or Town Councils, compiled from Accounts of Treasurers under Statute 4 Geo. IV., c. 28, s. 18, and Copies of Proclamations under Statute 43 Geo. III., c. 54. | 26   |
| Officers of Local Courts,  | II.                  | Fees, Salary, and Emoluments of Clerks of the Peace,   | 27   |
| Do. Do.  | III.                 | Fees, Salary, and Emoluments of Clerks of the Quorum,  | 28   |
| Officers of Local Courts, Police, and Treasurers of Burroughs, and Town Councils.  | IV.                  | Fifty Services, Stamps, and Fines and Penalties, Arrests and Application of.   | 31   |
| Officers of Local Courts, and in aid of General Jury Proclamations and Town Rates.                                       | V.                   | Dog License Duty, Amount and Application of,   | 31   |
| Police,  | VI.                  | Special Local Taxes for Dublin Metropolitan Police,  | 31   |
| Roads and other objects of Court Leet Expenditure.   | VII.                 | Court Leet Proclamations in Honor of Killeigh, including the Town of Kilmore, in County of Antrim.   | 31   |
| Harbours,  | VIII.                | Dues, Tolls, and other Receipts, with Expenditure of Harbour Authorities.  | 32   |
| Island Navigation,   | IX.                  | Tolls and other Receipts, with Expenditure on Navigations maintained out of Grand Jury Case.   | 33   |
| Do. Do.  | X.                   | Tolls and other Receipts, with Expenditure of Navigations maintained out of Hospital Taxes.  | 34   |
| Artificial Drainage,   | XI.                  | Expayments out of Drainage Rates and Grand Jury Case of Expenditure under Commissioners of Public Works.   | 36   |
| Do. Do.  | XII.                 | Maintenance Rates and other Receipts and Expenditure of Treasurers of Arched Drainage Districts.   | 37   |
| Expenses in Towns for Cleaning, Lighting, Repairs of Streets, Water Supply, and other Sanitary Objects.                  | XIII.                | Receipts and Expenditure by Town Councils,   | 40   |
| Do. Do.  | XIV.                 | Of Town Commissioners under Special Acts.  | 42   |
| Do. Do.  | XV.                  | Of Town Commissioners under the Act of 1854,   | 44   |
| Do. Do.  | XVI.                 | Of Lighting and Cleaning Commissioners,  | 45   |
| Do. Do.  | XVII.                | Summary of Dates of Town and Harbour Authorities,  | 48   |
| Barial Grants,   | XVIII.               | Barial Rates, Receipts from Poor Rates, and other Expenditure,   | 50   |
| Relief of the Poor and other Expenditure of Guardians of the Poor.   | XIX.                 | Summary of Receipts and Application of Poor Rates,   | 52   |
| Objects of Newcastle Market Fund,  | XX.                  | Light Dues and Fees under the Merchant Shipping Act,   | 52   |
| Officers of the Town Council of Dublin and other Authorities associated with the regulation of the Trade in Pawnbroking. | XXI.                 | Fees received by Appraisers and Auctioneers of Forfeited Pledges elsewhere than in the City of Dublin.   | 53   |
| Do. Do.  | XXII.                | Fees received by the Marshal of City of Dublin, and Amount of Forfeited Pledges in City of Dublin.   | 54   |
| Maintenance of Bridges and Ferries,  | XXIII.               | Tolls at Bridges and Ferries,  | 54   |
| Roads and Streets,   | XXIV.                | Abstract showing the Districts of Urban Authorities which unmake their own Roads and Streets.  | 55   |

APPENDIX I.—SUMMARY of Grand Jury Cos., authorised by Presentment to be levied in year 1872, compiled from the Jurors acting as Treasurers, and from the Copies of Presentments furnished under Stat. 40 Geo. III., c. 84, expenditure prescribed in 4 Geo. IV., c. 33, with sub-heads

| COUNTIES AND COUNTIES OF<br>CITIES AND OF TOWNS. | BASIC THE BUDGET. |        |           | Court of<br>Sessions,<br>Juries,<br>and<br>Expenses | Sustaining<br>County<br>Officers,<br>and<br>Expenses<br>in<br>Process<br>and<br>Expenses | PARTIAL EXPENDITURE.               |                              |                    |   |        | Total. |
|--|-------------------|--------|-----------|---|--|------------------------------------|------------------------------|--------------------|---|--------|--------|
|  | Total.            | New.   | Expenses. |   |  | Prison<br>and<br>Jury<br>Expenses. | Building<br>and<br>Expenses. | Other<br>Expenses. | Police,<br>for<br>Compensation<br>of<br>Jury. |        |        |
|  |                   |        |           |   |  |                                    |                              |                    |   | 1      |        |
|  | 1                 | 2      | 3         | 4   | 5  | 6                                  | 7                            | 8                  | 9   | 10     |        |
| Arms, . . . . .                                  | 25,916            | 2,250  | 10,028    | 713   | 8,860  | 1,960                              | —                            | 9,615              | —   | 4,536  |        |
| Arms, . . . . .                                  | 27,750            | 2,521  | 16,180    | 102   | 4,818  | 796                                | 100                          | 874                | 40  | 1,806  |        |
| Arms, . . . . .                                  | 7,490             | 1,131  | 6,006     | 92  | 1,612  | 225                                | —                            | 620                | —   | 1,338  |        |
| Canterbury, County of the Town,                  | 1,453             | 573    | 1,121     | —   | 172  | —                                  | —                            | 26                 | 4   | 32     |        |
| Canter, . . . . .                                | 11,001            | 368    | 11,002    | 178   | 1,708  | 926                                | 54                           | 880                | 127   | 1,022  |        |
| Canter, . . . . .                                | 27,465            | 2,121  | 10,704    | 214   | 5,518  | 647                                | —                            | 716                | —   | 1,761  |        |
| Canter, . . . . .                                | 27,225            | 6,640  | 11,282    | 814   | 8,592  | 1,739                              | 30                           | 7,438              | —   | 4,544  |        |
| Canter, County of the City,                      | —                 | —      | —         | 106   | 368  | 1,704                              | —                            | 1,220              | —   | 2,470  |        |
| Canter, . . . . .                                | 26,812            | 3,470  | 20,668    | —   | 5,220  | 1,704                              | —                            | 716                | 602   | 8,654  |        |
| Canter, . . . . .                                | 13,213            | 1,074  | 20,221    | 1,879   | 3,261  | 1,614                              | —                            | 1,120              | —   | 5,964  |        |
| Canterbury, County of the Town,                  | 541               | 121    | 594       | 55  | 265  | 555                                | —                            | 354                | —   | 529    |        |
| Dublin County,                                   | 29,466            | 696    | 10,770    | 59  | 3,073  | 1,405                              | —                            | 1,638              | —   | 2,864  |        |
| Dublin, County of the City,                      | 6,167             | 1,000  | 219       | 30  | 3,219  | 6,377                              | 770                          | 6,476              | —   | 22,365 |        |
| Farnham, . . . . .                               | 22,448            | 550    | 13,816    | 40  | 3,724  | 716                                | —                            | 948                | —   | 1,195  |        |
| Galway County,                                   | 26,426            | 400    | 16,409    | —   | 4,162  | 1,690                              | 200                          | 1,373              | —   | 5,376  |        |
| Galway, County of the Town,                      | 1,633             | 12     | 1,865     | —   | 765  | —                                  | —                            | 600                | 14  | 408    |        |
| Kerry, . . . . .                                 | 25,518            | 6,468  | 13,824    | 260   | 2,412  | 1,396                              | 618                          | 1,366              | —   | 2,756  |        |
| Kildare, . . . . .                               | 16,413            | 470    | 10,848    | 240   | 3,544  | 1,893                              | —                            | 804                | 110   | 9,137  |        |
| Kilkenny County,                                 | 17,312            | 9,627  | 16,206    | 7   | 1,716  | 1,896                              | —                            | 718                | —   | 1,627  |        |
| Kilkenny, County of the City,                    | 458               | 202    | 516       | 4   | 220  | 48                                 | —                            | 108                | —   | 367    |        |
| King's County,                                   | 16,336            | 564    | 10,200    | 121   | 2,281  | 805                                | —                            | 369                | —   | 1,713  |        |
| Lisburn, . . . . .                               | 2,318             | 1,500  | 2,702     | —   | 5,120  | 671                                | —                            | 608                | —   | 1,964  |        |
| Limerick, . . . . .                              | 21,712            | 684    | 21,680    | —   | 3,700  | 1,350                              | 618                          | 240                | —   | 5,902  |        |
| Limerick, County of the City,                    | —                 | —      | —         | —   | —  | 340                                | —                            | 1,716              | —   | 1,396  |        |
| Londonderry, . . . . .                           | 26,722            | 2,247  | 10,272    | 713   | 4,780  | 880                                | —                            | 1,264              | 1   | 2,312  |        |
| Lough, . . . . .                                 | 6,531             | 1,000  | 2,966     | 44  | 1,260  | 786                                | —                            | 770                | —   | 1,616  |        |
| Louth, . . . . .                                 | 8,340             | 321    | 6,060     | 167   | 5,170  | 960                                | —                            | 216                | —   | 1,358  |        |
| Mayo, . . . . .                                  | 16,132            | 2,160  | 10,270    | 72  | 5,879  | 1,134                              | 160                          | 1,406              | —   | 5,638  |        |
| Meath, . . . . .                                 | 25,790            | 304    | 10,062    | 14  | 1,666  | 1,666                              | 21                           | 644                | —   | 1,311  |        |
| Monaghan, . . . . .                              | 14,722            | 1,060  | 10,117    | 121   | 3,320  | 930                                | —                            | 856                | —   | 1,616  |        |
| Queen's County,                                  | 17,746            | 550    | 10,180    | 220   | 2,700  | 770                                | —                            | 800                | —   | 1,395  |        |
| Roscommon, . . . . .                             | 22,860            | 381    | 10,920    | 55  | 2,542  | 770                                | 2                            | 812                | —   | 1,774  |        |
| Sligo, . . . . .                                 | 22,120            | 709    | 6,080     | 33  | 3,660  | 586                                | —                            | 868                | —   | 1,665  |        |
| Tipperary, North Riding,                         | 15,781            | 302    | 16,174    | —   | 3,507  | 1,320                              | —                            | 1,940              | —   | 3,272  |        |
| Tipperary, South Riding,                         | 17,684            | 1,022  | 12,669    | —   | 3,601  | 1,418                              | —                            | 1,626              | —   | 2,666  |        |
| Tynan, . . . . .                                 | 20,413            | 1,400  | 10,006    | 165   | 3,372  | 810                                | 80                           | 761                | —   | 1,669  |        |
| Waterford County,                                | 16,216            | 1,600  | 14,710    | 80  | 1,220  | 706                                | —                            | 472                | 39  | 1,318  |        |
| Waterford, County of the City,                   | 29                | —      | 39        | 65  | 320  | 320                                | —                            | 476                | 1   | 619    |        |
| Westmeath, . . . . .                             | 9,648             | 1,648  | 8,674     | 140   | 1,660  | 600                                | —                            | 1,184              | —   | 1,618  |        |
| Wexford, . . . . .                               | 16,165            | 2,216  | 18,618    | —   | 4,116  | 680                                | —                            | 1,230              | —   | 1,716  |        |
| Wicklow, . . . . .                               | 21,120            | 800    | 18,260    | 33  | 1,668  | 1,670                              | —                            | 1,668              | —   | 1,672  |        |
| Total, . . . . .                                 | 498,080           | 46,280 | 478,616   | 7,220   | 66,296   | 33,108                             | 1,871                        | 46,655             | 1,618   | 95,623 |        |

a In County Down regulations included in other expenses of gaols.

b Estimated.

from accounts furnished (under Stat. 4 Geo. IV. c. 33, s. 18.) by County Treasurers and Secretaries of Grand juries, in each County or County of a City or County of a Town, classified according to the heads of to meet changes in modes of expenditure since passing of these Statutes.

| Police, for<br>Weights and<br>Measures. | EXPENDITURE ON GOVERNMENT  |   |                            |                            | Super-<br>charge of<br>Police on<br>other than<br>Police<br>expenses. | Public<br>Charities<br>(including<br>Poor Law<br>expenses). | Miscellaneous. | General<br>Administration. | Amount of<br>Police<br>expenses<br>not under<br>Police<br>Commission. | Net<br>Amount of<br>Grand Jury<br>County<br>to be levied. | COUNTIES AND CITIES OF<br>CITIES AND OF TOWNS. |
|---|----------------------------|---|----------------------------|----------------------------|---|---|----------------|----------------------------|---|---|--|
|   | For<br>Police<br>Expenses. | For<br>Measures<br>of Local<br>Improvement. | For<br>Police<br>Expenses. | For<br>Police<br>Expenses. |   |   |                |                            |   |   |  |
| 1                                       | 2                          | 3   | 4                          | 5                          | 6   | 7   | 8              | 9                          | 10  | 11  |  |
| 1                                       | —                          | —   | —                          | —                          | —   | —   | —              | —                          | —   | —   | Ards.  |
| 2                                       | 1,127                      | 1,211                                       | 458                        | 458                        | 2,052   | 1,420   | 1,540          | 41,548                     | 10,221  | 55,718  | Ards.  |
| 3                                       | 580                        | 1,207                                       | 200                        | 216                        | 1,201   | 874   | 1,290          | 33,419                     | 2,564   | 37,443  | Armagh.  |
| 4                                       | —                          | 1,207                                       | 10                         | 47                         | 216   | 140   | 308            | 12,723                     | 807   | 13,530  | Carlow.  |
| 5                                       | —                          | 294   | 18                         | 13                         | 276   | —   | 222            | 2,876                      | —   | 2,255   | County of the Town.                            |
| 6                                       | —                          | 1,735                                       | 900                        | 1,975                      | —   | 972   | 1,725          | 11,227                     | 7,912   | 21,066  | Cavan.   |
| 7                                       | —                          | 1,201                                       | 320                        | —                          | —   | 695   | 1,640          | 45,420                     | 2,915   | 49,035  | Clare.   |
| 8                                       | 2                          | 1,114                                       | 765                        | 534                        | —   | 779   | 1,270          | 60,759                     | 1,908   | 62,667  | Cork County.                                   |
| 9                                       | 1,112                      | 1,140                                       | 369                        | 14                         | —   | 1,400   | 4,191          | 18,627                     | —   | 15,137  | Cork, County of the City.                      |
| 10                                      | —                          | 1,201                                       | 218                        | 2,212                      | —   | 691   | 1,771          | 49,323                     | 2,212   | 45,000  | Down.  |
| 11                                      | 147                        | 1,201                                       | 214                        | 1,712                      | —   | 1,651   | 1,070          | 27,303                     | 1,350   | 34,209  | Down.  |
| 12                                      | —                          | 427   | 17                         | 16                         | —   | 303   | 429            | 2,464                      | —   | 2,464   | County of the Town.                            |
| 13                                      | 220                        | 1,715                                       | 459                        | 140                        | 85  | 800   | 1,700          | 23,214                     | 41,504  | 39,329  | Dublin County.                                 |
| 14                                      | —                          | 1,715                                       | 349                        | 1,022                      | —   | 1,812   | 12,774         | 37,425                     | 2,019   | 50,215  | Dublin, County of the City.                    |
| 15                                      | —                          | 1,201                                       | 479                        | —                          | —   | 1,641   | 221            | 39,377                     | 221   | 20,028  | Fermanagh.                                     |
| 16                                      | —                          | 1,201                                       | 409                        | 579                        | —   | 974   | 1,721          | 37,009                     | 1,874   | 55,248  | Galway County.                                 |
| 17                                      | —                          | 515   | 58                         | 147                        | 44  | —   | 1,700          | 1,102                      | 94  | 2,278   | Galway, County of the Town.                    |
| 18                                      | —                          | 1,201                                       | 320                        | —                          | —   | 1,400   | 4,149          | 64,400                     | 4,303   | 69,203  | Kerry.   |
| 19                                      | —                          | 1,715                                       | 224                        | —                          | 879   | 404   | 1,727          | 25,415                     | 1,360   | 21,212  | Kildare.                                       |
| 20                                      | —                          | 2,445                                       | 280                        | 1,571                      | —   | 756   | 1,621          | 38,710                     | 2,227   | 50,000  | Kilkenny County.                               |
| 21                                      | —                          | 376   | —                          | —                          | —   | —   | 411            | 2,217                      | 748   | 1,067   | Kilkenny, County of the City.                  |
| 22                                      | —                          | 1,211                                       | 308                        | 895                        | —   | 641   | 1,559          | 20,899                     | 722   | 15,086  | King's.  |
| 23                                      | 470                        | 1,201                                       | 312                        | —                          | —   | 895   | 1,645          | 14,308                     | 1,201   | 13,500  | Lancaster.                                     |
| 24                                      | 1,027                      | 1,212                                       | 775                        | —                          | —   | 1,000   | 4,777          | 45,474                     | 9,185   | 45,265  | Limerick.                                      |
| 25                                      | —                          | 2,415                                       | 47                         | 859                        | 548   | —   | 511            | 4,467                      | —   | 5,467   | Limerick, County of the City.                  |
| 26                                      | 119                        | 1,645                                       | —                          | 219                        | 1,056   | 1,094   | 1,400          | 40,011                     | 1,484   | 41,495  | Londonderry.                                   |
| 27                                      | —                          | 1,400                                       | 127                        | —                          | —   | 404   | 892            | 12,000                     | 731   | 12,731  | Longford.                                      |
| 28                                      | —                          | 1,744                                       | 145                        | 28                         | —   | 400   | 911            | 17,085                     | 410   | 17,495  | Louth.   |
| 29                                      | 1,422                      | 4,001                                       | 640                        | 1,592                      | —   | 780   | 1,895          | 37,405                     | 2,778   | 41,183  | Mayo.  |
| 30                                      | 1,519                      | 1,894                                       | —                          | 569                        | —   | 1,714   | 2,212          | 21,241                     | 1,707   | 20,534  | Meath.   |
| 31                                      | 397                        | 1,427                                       | 275                        | 2,044                      | —   | 1,722   | 1,312          | 55,808                     | 1,423   | 20,741  | Monaghan.                                      |
| 32                                      | —                          | 1,715                                       | 944                        | 320                        | —   | 814   | 1,697          | 37,400                     | 1,630   | 37,429  | Queen's County.                                |
| 33                                      | 1,214                      | 1,401                                       | 662                        | 641                        | 518   | 1,094   | 807            | 22,845                     | 1,102   | 21,743  | Roscommon.                                     |
| 34                                      | —                          | 1,201                                       | 339                        | —                          | —   | 1,414   | 1,141          | 39,247                     | 1,201   | 18,305  | Sligo.   |
| 35                                      | 1,100                      | 1,211                                       | 240                        | 495                        | —   | 430   | 1,851          | 37,100                     | 400   | 38,419  | Tipperary, North Riding.                       |
| 36                                      | 1,745                      | 1,201                                       | 973                        | —                          | 1,722   | 400   | 1,600          | 36,400                     | 848   | 11,504  | Tipperary, South Riding.                       |
| 37                                      | —                          | 1,201                                       | 300                        | —                          | —   | 1,445   | 2,229          | 50,003                     | 2,229   | 11,734  | Tyrone.  |
| 38                                      | 364                        | 1,715                                       | 308                        | 238                        | —   | —   | 1,700          | 34,400                     | 1,700   | 14,781  | Waterford County.                              |
| 39                                      | —                          | 1,201                                       | 61                         | 15                         | —   | —   | 751            | 4,474                      | 77  | 1,187   | Waterford, County of the City.                 |
| 40                                      | 1,200                      | 1,201                                       | 320                        | —                          | —   | 604   | 1,201          | 39,000                     | 801   | 20,000  | Westmeath.                                     |
| 41                                      | 60                         | 1,201                                       | 244                        | 1,420                      | 200   | 484   | 1,201          | 30,400                     | 848   | 27,000  | Wick.  |
| 42                                      | —                          | 1,201                                       | 320                        | 82                         | —   | 642   | 1,420          | 20,442                     | 400   | 20,042  | Wicklow.                                       |
| Total.                                  |                            |   |                            |                            |   |   |                |                            |   |   |  |
| 1,103                                   | 27,583                     | 146,610                                     | 10,274                     | 20,204                     | 9,712   | 37,770  | 195,366        | 1,240,000                  | 16,768  | 1,142,738   |  |

As the amount prescribed to be raised off the townships in the county of Dublin—£1,300—on a charge on the local rates—see Appendix XXIV, p. 80, and levied as Grand Jury rates, it is here deducted as a credit.

APPENDIX II.—SUMMARY of Returns of Salary, Emoluments, and Fees received by the Clerks  
by Clerks of

| COUNTIES AND COUNTIES OF<br>CITIES AND OF TOWNS. | Salary.    | EMOLUMENTS.                                     |   |   |                      | Fees paid<br>by<br>Crown Solicitor. |
|--|------------|---|---|---|----------------------|-------------------------------------|
|  |            | Compensation<br>under<br>General<br>Judges Act. | Precedential<br>for services in<br>preparing<br>Parliamentary<br>Votes. | Precedential<br>for<br>preparing<br>Parliamentary<br>Votes. | Other<br>Emoluments. |                                     |
|  | £ s. d.    | £ s. d.   | £ s. d.   | £ s. d.   | £ s. d.              | £ s. d.                             |
| Astoria (1878),                                  | [ 170 0 0  | —   | —   | —   | —                    | —                                   |
| Belfast, Borough of (1879),                      | [ 224 8 0  | —   | —   | —   | —                    | —                                   |
| Armagh,  | 324 8 0    | —   | 45 10 0   | —   | 2 10 0               | 8 10 0                              |
| Carlisle,  | 917 0 0    | 12 12 8   | 60 0 0  | 8 8 0   | —                    | —                                   |
| Cardiff, Town of,                                | 74 0 0     | —   | 14 1 0  | —   | 4 10 0               | —                                   |
| Carrick,   | 224 8 0    | —   | 45 10 0   | 8 8 0   | —                    | 18 8 0                              |
| Castell,   | 224 8 0    | —   | 45 0 0  | 20 8 0  | —                    | —                                   |
| Cork (1879),                                     | [ 314 8 0  | —   | —   | —   | —                    | —                                   |
| Cork, City of (1879),                            | [ 314 8 0  | —   | 100 8 0   | —   | —                    | 8 0 8                               |
| Down,  | 373 8 0    | —   | 88 0 0  | —   | —                    | 30 8 8                              |
| Derry,   | [ 201 0 0  | a No Return.                                    | —   | —   | —                    | —                                   |
| Downpatrick, Town of,                            | [ 41 8 0   | b No Return.                                    | —   | —   | —                    | —                                   |
| Dublin,  | [ 314 8 0  | a No Return.                                    | —   | —   | —                    | —                                   |
| Dublin, City of,                                 | [ 314 8 0  | —   | —   | —   | —                    | —                                   |
| Fermanagh,                                       | 300 0 0    | —   | 55 11 0   | 8 0 0   | 18 0 0               | 8 8 0                               |
| Galway (1879),                                   | [ 250 0 0  | —   | 60 8 0  | 8 0 0   | —                    | —                                   |
| Galway, Town of (1879),                          | [ 18 0 0   | 100 0 0   | 80 0 0  | 8 10 0  | —                    | —                                   |
| Kerry,   | 304 0 0    | —   | 80 0 0  | —   | —                    | 12 8 0                              |
| Kildare (1879),                                  | [ 207 0 0  | —   | 84 7 8  | 12 8 0  | —                    | 10 1 8                              |
| Kilkenny,  | 380 0 0    | —   | 60 0 0  | —   | —                    | 8 1 0                               |
| Kilkenny, City of,                               | 38 0 0     | —   | —   | —   | —                    | 8 8 0                               |
| King's County (1879),                            | [ 160 0 0  | 56 4 0  | 42 11 0   | 8 0 0   | 10 8 0               | 12 8 0                              |
| Lancaster,                                       | 377 0 0    | —   | 60 0 0  | —   | 185 8 0              | 18 16 0                             |
| Lancaster, City of,                              | 377 0 0    | —   | 60 0 0  | 10 10 0   | —                    | 18 18 0                             |
| Lancaster, City of,                              | [ 30 0 0   | a No Return.                                    | —   | —   | —                    | —                                   |
| Leeds, City of,                                  | [ 270 0 0  | a No Return.                                    | —   | —   | —                    | —                                   |
| Leeds, City of,                                  | 210 0 0    | —   | 45 0 0  | 12 7 0  | —                    | 8 8 0                               |
| Leeds, City of,                                  | 377 0 0    | 28 12 8   | —   | —   | 90 1 8               | 21 8 8                              |
| Leeds, City of,                                  | 378 0 0    | —   | 89 10 0   | 10 8 0  | 8 0 8                | 20 7 8                              |
| Leeds (1879),                                    | [ 226 8 0  | —   | 22 0 0  | —   | 8 10 8               | 10 8 0                              |
| Monaghan (1879),                                 | [ 224 8 0  | —   | 48 14 9   | 0 0 0   | —                    | 37 0 0                              |
| Queen's County,                                  | [ 308 8 0  | a No Return.                                    | —   | —   | —                    | —                                   |
| Southampton,                                     | 324 8 0    | —   | 48 0 0  | —   | 30 8 0               | —                                   |
| Sligo,   | 300 0 0    | —   | 108 7 0   | —   | —                    | 21 8 0                              |
| Tipperary,                                       | 379 0 0    | —   | 137 8 0   | —   | 10 0 0               | 48 18 0                             |
| Tyrone,  | 378 8 0    | —   | 130 8 0   | —   | —                    | 81 16 0                             |
| Waterford (1879),                                | [ 217 0 0  | 18 0 0  | 80 8 0  | —   | 0 8 0                | 8 10 0                              |
| Waterford, City of,                              | 58 0 0     | —   | 22 8 8  | 84 16 8   | —                    | 18 18 0                             |
| Westmeath,                                       | 300 0 0    | —   | 180 8 0   | 20 10 0   | —                    | 8 0 0                               |
| Wexford,   | 300 0 0    | —   | 258 10 8  | 4 10 0  | 1 0 0                | 7 12 0                              |
| Widdow,  | 377 0 0    | —   | 40 10 0   | —   | —                    | 18 18 0                             |
| Total,   | 28,207 8 8 | 720 8 0   | 2,813 15 0  | 354 1 0   | 394 10 8             | 300 7 8                             |

a No Return of Fees and Emoluments, but estimated from Quantities of similar size.

b No Return of Fees and Emoluments, but estimated from Quantities of similar size.

c No Return of Fees and Emoluments, but estimated from Quantities of similar size.

of the Peace, under Statute, Custom, or other Authority, during the year 1872, from Returns made the Peace.

| FROM OTHER THAN THOSE PAID BY CHURCH PARISHES.               |                         |                            |                            |  | Endowments and Freehold Ground or Rents. | Total Salary, Endowments, and Free. | COUNTIES AND TOWNSHIP OF CITIES AND OF TOWNS. |
|--|-------------------------|----------------------------|----------------------------|--|--|-------------------------------------|---|
| On Town Endowments and Appraisals in Municipal Corporations. | On Publicans' Licences. | On Excise Duty on Spirits. | On Railway and Navigation. | On Endowments of Towns, or Civil Parishes, and on other Publicans. |  |                                     |   |
| £ s. d.  | £ s. d.                 | £ s. d.                    | £ s. d.                    | £ s. d.  | £ s. d.                                  | £ s. d.                             |   |
| —  | —                       | —                          | —                          | —  | 264 11 9                                 | 264 11 9                            | Ards (1872)                                   |
| —  | —                       | —                          | —                          | —  | 273 17 0                                 | 273 17 0                            | Belfast, Borough of (1872)                    |
| 6 16 0   | 48 27 0                 | 1 30 9                     | —                          | 126 25 0   | —  | 255 4 0                             | Armagh.                                       |
| 0 0 0  | 20 0 0                  | 0 0 0                      | —                          | 20 15 0  | —  | 40 0 0                              | Carlow.                                       |
| —  | 1 30 9                  | —                          | —                          | 0 0 0  | —  | 44 21 0                             | Carrikinglass, Town of.                       |
| 2 12 0   | 55 1 4                  | 0 18 0                     | —                          | 22 2 0   | —  | 429 4 0                             | Cavan.  |
| —  | 10 0 0                  | 0 15 0                     | —                          | 14 18 0  | —  | 272 14 0                            | Carr.   |
| —  | —                       | —                          | —                          | —  | 487 25 0                                 | 1,041 12 0                          | Cork (1872)                                   |
| —  | 19 12 0                 | —                          | —                          | 2 18 0   | —  | 428 20 0                            | Dub., City of (1871).                         |
| 7 16 0   | 15 18 0                 | 0 7 0                      | —                          | 120 17 0   | —  | 502 30 0                            | Down.   |
| —  | —                       | —                          | —                          | —  | 225 2 0                                  | 202 2 0                             | Drogheda, Town of.                            |
| —  | —                       | —                          | —                          | —  | 15 4 0                                   | 42 4 0                              | Ennisk.                                       |
| —  | —                       | —                          | —                          | —  | 242 4 0                                  | 205 4 0                             | Ennisk., City of.                             |
| 2 22 0   | 15 0 0                  | —                          | —                          | 20 13 0  | —  | 422 25 0                            | Fermagh.                                      |
| —  | 24 7 0                  | 72 22 0                    | 2 0 0                      | 16 0 0   | —  | 263 4 0                             | Galway (1871).                                |
| —  | 2 0 0                   | 7 2 0                      | —                          | —  | —  | 208 20 0                            | Galway, Town of (1872).                       |
| —  | 50 22 0                 | 0 0 0                      | —                          | 127 12 0   | —  | 226 30 0                            | Kerry.  |
| 2 0 0  | 26 3 0                  | 15 15 0                    | —                          | 0 0 0  | —  | 462 2 0                             | Kildare (1871).                               |
| —  | 24 0 0                  | 0 0 0                      | —                          | 0 0 0  | —  | 107 13 0                            | Kilkenny.                                     |
| 0 0 0  | 14 10 0                 | —                          | —                          | 0 0 0  | —  | 102 10 0                            | Kilkenny, City of.                            |
| 12 15 0  | 26 7 0                  | 27 15 0                    | —                          | 2 1 0  | —  | 219 0 0                             | King's County (1872)                          |
| 4 18 0   | 21 24 0                 | 0 7 0                      | —                          | —  | —  | 529 15 0                            | Lantern.                                      |
| 25 12 0  | 21 22 0                 | 2 15 0                     | —                          | 0 0 0  | 122 22 0                                 | 522 11 0                            | Limerick.                                     |
| —  | —                       | —                          | —                          | —  | 24 13 0                                  | 226 13 0                            | Limerick, City of.                            |
| —  | —                       | —                          | —                          | —  | 220 2 0                                  | 226 2 0                             | Londonderry.                                  |
| 0 7 0  | 26 12 0                 | 0 7 0                      | —                          | 20 14 0  | —  | 441 18 0                            | Longford.                                     |
| 7 2 0  | 27 0 0                  | 0 7 0                      | 1 0 0                      | 22 22 0  | —  | 428 12 0                            | Louth.  |
| 7 4 0  | 27 1 0                  | 175 22 0                   | 1 1 0                      | 1 20 0   | —  | 726 0 0                             | Mayo.   |
| —  | 40 0 0                  | 22 0 0                     | —                          | 2 0 0  | —  | 449 20 0                            | Meath (1872).                                 |
| 2 0 0  | 27 0 0                  | 19 1 0                     | —                          | —  | —  | 221 0 0                             | Monaghan (1871).                              |
| —  | —                       | —                          | —                          | —  | 129 17 0                                 | 423 17 0                            | Queen's County.                               |
| —  | 22 18 0                 | 0 7 0                      | 0 0 0                      | —  | —  | 204 17 0                            | Roosamin.                                     |
| —  | 22 17 0                 | 0 20 0                     | —                          | 20 4 0   | —  | 222 0 0                             | Sligo.  |
| 0 15 0   | 20 10 0                 | 1 15 0                     | 0 20 0                     | 20 17 0  | —  | 208 11 0                            | Tipperary.                                    |
| —  | 21 0 0                  | 0 22 0                     | —                          | 217 20 0   | —  | 220 27 0                            | Tyrone.                                       |
| 2 0 0  | 21 12 0                 | 47 18 0                    | 0 7 0                      | 0 0 0  | —  | 426 7 0                             | Wick (1872).                                  |
| —  | 20 20 0                 | —                          | 2 14 0                     | 0 13 0   | —  | 222 17 0                            | Wick, City of.                                |
| 0 20 0   | 22 0 0                  | 0 10 0                     | —                          | 20 17 0  | —  | 217 14 0                            | Wexmouth.                                     |
| 4 0 0  | 22 22 0                 | 0 22 0                     | 0 22 0                     | 27 0 0   | —  | 271 21 0                            | Wexford.                                      |
| 0 11 0   | 20 12 0                 | 20 21 0                    | —                          | 0 0 0  | —  | 220 0 0                             | Wickham.                                      |
| 122 6 0  | 1,207 0 0               | 429 0 0                    | 2 1 0                      | 242 24 0   | 1,004 2 0                                | 5,072 14 0                          | Total.  |

APPENDIX III.—SUMMARY of Returns of Fees and other Emoluments received by Clerks of the Crown, under Statute, Customs, or other Authority, distinguishing the Sums paid or received under separate Heads of Service, and the several Rates of Fees or Remuneration received in each, as sworn to by them at Spring and Summer Assizes of the Year 1872, under Statute 6 & 7 Wm. IV. c. 116, s. 112, including Presentments for Salary.

| COUNTIES AND COUNTIES OF CITIES AND OF TOWNS | Salaries    | Fees Paid by Crown Solicitor. | Fees other than those Paid by Crown Solicitor. | Fees and Emoluments not Classified. | Total Amount of Salaries, Fees, and Emoluments received |
|--|-------------|-------------------------------|--|-------------------------------------|---|
|  | £ s. d.     | £ s. d.                       | £ s. d.  | £ s. d.                             | £ s. d.   |
| Aberdeen, . . . . .                          | 575 0 0     | 108 0 0                       | 22 0 0   | —                                   | 555 0 0   |
| Armagh, . . . . .                            | 204 0 0     | 70 0 0                        | 20 0 0   | —                                   | 410 0 0   |
| Carlisle, . . . . .                          | 240 0 0     | 40 0 0                        | 0 0 0  | —                                   | 280 0 0   |
| Cardiff, Town of, . . . . .                  | 20 0 0      | 0 0 0                         | 0 0 0  | —                                   | 20 0 0  |
| Cassowary, . . . . .                         | 220 0 0     | 0 0 0                         | 14 0 0   | —                                   | 400 0 0   |
| Chichester, . . . . .                        | 204 0 0     | 20 0 0                        | 0 0 0  | —                                   | 200 0 0   |
| Colchester, . . . . .                        | 402 0 0     | 200 0 0                       | 22 0 0   | —                                   | 704 0 0   |
| Convent, City of, . . . . .                  | 200 0 0     | No Returns                    | —  | 20 0 0                              | 200 0 0   |
| Derby, . . . . .                             | 270 0 0     | 94 0 0                        | 26 0 0   | —                                   | 490 0 0   |
| Dorset, . . . . .                            | 200 0 0     | No Returns                    | —  | 120 0 0                             | 400 0 0   |
| Down, . . . . .                              | 40 0 0      | 10 0 0                        | 0 0 0  | —                                   | 70 0 0  |
| Dublin, . . . . .                            | 200 0 0     | No Returns                    | —  | 00 0 0                              | 410 0 0   |
| Dublin, City of, . . . . .                   | [ 100 10 0  | —                             | —  | —                                   | 100 10 0 ]  |
| Dumfries (1870), . . . . .                   | [ 200 0 0   | —                             | 20 0 0   | —                                   | 200 0 0   |
| Galway, . . . . .                            | 200 0 0     | No Returns                    | —  | 122 0 0                             | 400 0 0   |
| Galway, Town of, . . . . .                   | 20 0 0      | No Returns                    | —  | 10 10 0                             | 40 10 0   |
| Kerry, . . . . .                             | 204 0 0     | 100 0 0                       | 20 0 0   | —                                   | 400 0 0   |
| Kilkeel (1870), . . . . .                    | [ 100 0 0   | 100 10 0                      | —  | —                                   | 200 10 0 ]  |
| Kilkeny, . . . . .                           | 200 0 0     | 20 0 0                        | 0 0 0  | —                                   | 220 0 0   |
| Kilkeny, City of, . . . . .                  | 20 0 0      | —                             | —  | —                                   | 20 0 0  |
| King's County, . . . . .                     | 220 0 0     | 40 0 0                        | 0 0 0  | —                                   | 270 0 0   |
| Lancaster, . . . . .                         | 100 0 0     | 40 0 0                        | 0 0 0  | —                                   | 200 0 0   |
| Lincoln, . . . . .                           | 200 0 0     | 00 0 0                        | 10 0 0   | —                                   | 410 0 0   |
| Lincoln, City of, . . . . .                  | 20 0 0      | No Returns                    | —  | —                                   | 20 0 0  |
| Londonderry, County and City, . . . . .      | 270 0 0     | 00 0 0                        | 20 0 0   | —                                   | 490 0 0   |
| Longford, . . . . .                          | 100 0 0     | 20 0 0                        | 0 0 0  | —                                   | 200 0 0   |
| Louth, . . . . .                             | 200 0 0     | 40 0 0                        | 0 0 0  | —                                   | 280 0 0   |
| Mayo, . . . . .                              | 200 0 0     | 100 0 0                       | 10 0 0   | —                                   | 410 0 0   |
| Meath, . . . . .                             | 200 0 0     | 40 0 0                        | —  | —                                   | 240 0 0   |
| Monaghan, . . . . .                          | 200 0 0     | 40 0 0                        | 0 0 0  | —                                   | 280 0 0   |
| Queen's County, . . . . .                    | 200 0 0     | 20 0 0                        | 0 0 0  | —                                   | 220 0 0   |
| Down, . . . . .                              | 200 0 0     | 20 0 0                        | 0 0 0  | —                                   | 220 0 0   |
| Sligo, . . . . .                             | 200 0 0     | 00 0 0                        | 0 0 0  | —                                   | 200 0 0   |
| Tipperary, North Riding, . . . . .           | 100 0 0     | No Returns                    | —  | 00 0 0                              | 100 0 0   |
| Tipperary, South Riding, . . . . .           | 200 0 0     | 00 0 0                        | 0 0 0  | —                                   | 200 0 0   |
| Tyrone, . . . . .                            | 200 0 0     | 00 0 0                        | 0 0 0  | —                                   | 200 0 0   |
| Waterford, . . . . .                         | 100 0 0     | 20 0 0                        | 0 0 0  | —                                   | 120 0 0   |
| Waterford, City of, . . . . .                | 20 0 0      | 20 0 0                        | 0 0 0  | —                                   | 40 0 0  |
| Westmeath, . . . . .                         | 200 0 0     | 20 0 0                        | 0 0 0  | —                                   | 220 0 0   |
| Wexford, . . . . .                           | 200 0 0     | 00 0 0                        | 0 0 0  | —                                   | 200 0 0   |
| Wicklow (1870), . . . . .                    | [ 200 0 0   | —                             | 00 10 0  | —                                   | 200 10 0 ]  |
| Total, . . . . .                             | 30,000 10 0 | 1,000 10 0                    | 800 0 0  | 200 0 0                             | 32,000 10 0   |

a No return of fees and emoluments, but estimated from Waterford City.  
 b No return of fees and emoluments, but estimated from counties of similar size.  
 c Including fees paid by Crown Solicitor.  
 d No return of fees and emoluments, but estimated from Kilkenny City.  
 e No return of fees and emoluments, but estimated from North Riding.



## APPENDIX VIII.—SUMMARY of Dues, Tolls, Rents, and other Receipts of Harbour and Pier Authorities.

| NAME OF HARBOUR, TOWN, PORT,<br>QUAY, OR WHARF.   | BALANCE  |  | RECEIPTS.  |  |   |  |                |  |
|---|--|--|--|--|---|--|----------------|--|
|   | Balance in hands<br>of Treasurer at<br>commencement<br>of Financial<br>Year. | Balance due<br>Treasurer at<br>commencement<br>of Financial<br>Year. | Harbour, Port,<br>Anchorage,<br>Quay, or<br>Bargeage Tolls<br>or Fees. | Wharf, Pier,<br>Quay, or<br>Dock Dues. | Import, Export,<br>Transit, or<br>Ballast Dues. | Lighthouse or<br>Floating<br>Light Dues. | Pilotage Dues. |  |
|   | £ s. d.  | £ s. d.  | £ s. d.  | £ s. d.                                | £ s. d.   | £ s. d.                                  | £ s. d.        |  |
| Ambleton Harbour and Pier, . . . . .  | —  | —  | 30 0 0   | —                                      | —   | —  | —              |  |
| Barbours (1870), . . . . .  | 30 0 0   | —  | —  | —                                      | 300 0 0   | —  | —              |  |
| Bellina Harbour, . . . . .  | —  | 112 0 0  | 235 0 0  | —                                      | 340 0 0   | —  | —              |  |
| Bellin Harbour (1871), . . . . .  | 2 0 0  | —  | —  | —                                      | —   | —  | —              |  |
| Bellin Harbour and Docks, . . . . .   | 27,312 0 0   | —  | —  | 3,322 0 0                              | 42,307 0 0                                      | 1,044 0 0                                | 3,308 0 0      |  |
| Bracklen Harbour and Quay, . . . . .  | —  | —  | 0 0 0  | —                                      | —   | —  | —              |  |
| Catlingford Long Harbour, . . . . .   | 810 0 0  | —  | 400 0 0  | —                                      | —   | —  | —              |  |
| Cathlamet Harbour, . . . . .  | 12 0 0   | —  | 124 0 0  | —                                      | 480 0 0   | —  | —              |  |
| Colebrook Harbour (1870), . . . . .   | 3,714 0 0  | —  | 400 0 0  | —                                      | —   | —  | —              |  |
| Cork Harbour, . . . . .   | —  | 0,718 0 0  | 2,487 0 0  | —                                      | 25,768 0 0                                      | —  | —              |  |
| Croston Harbour, . . . . .  | 11 0 0   | —  | 50 0 0   | —                                      | —   | —  | —              |  |
| Doughdaun Harbour, . . . . .  | —  | —  | —  | —                                      | —   | —  | —              |  |
| Droghda Harbour, . . . . .  | —  | 11,404 0 0   | 2,020 0 0  | —                                      | —   | —  | —              |  |
| Dublin Harbour, . . . . .   | 40 0 0   | —  | 65,497 0 0   | 1,300 0 0                              | —   | —  | 1,070 0 0      |  |
| Do Custom House Docks, . . . . .  | —  | 10,012 0 0   | 636,072 0 0  | —                                      | —   | —  | —              |  |
| Dundalk Harbour, . . . . .  | 70 0 0   | —  | 270 0 0  | —                                      | 0,721 0 0                                       | —  | 600 0 0        |  |
| Dunbarry (1871), . . . . .  | 1 0 0  | —  | —  | —                                      | 2 0 0   | —  | —              |  |
| Dunbarry, including Ballymore, Ballinacorney, Ballinacorney, and Harriet, . . . . .         | 57 0 0   | —  | 200 0 0  | —                                      | —   | —  | —              |  |
| Dunmore East, Harbour, Pier, and Dock, . . . . .  | —  | —  | 50 0 0   | —                                      | —   | —  | —              |  |
| Galway, including Ballyvaughan, New Quay, Spiddal, Clifton, and Salthaven (1871), . . . . . | 0,212 0 0  | —  | 14 0 0   | 55 0 0                                 | 1,400 0 0                                       | —  | 1,112 0 0      |  |
| Greenock Pier (1871), . . . . .   | —  | —  | —  | —                                      | —   | —  | —              |  |
| Harwich Harbour, . . . . .  | 812 0 0  | —  | 400 0 0  | —                                      | —   | —  | —              |  |
| Hills Quay and Harbour, . . . . .   | —  | —  | 0 0 0  | —                                      | 30 0 0  | —  | 20 0 0         |  |
| Killybegs Quay, . . . . .   | 2 0 0  | —  | —  | —                                      | —   | —  | —              |  |
| Larne Harbour, . . . . .  | —  | —  | 1,072 0 0  | —                                      | 437 0 0   | —  | —              |  |
| Larne Harbour, . . . . .  | 7,002 0 0  | —  | —  | 4,000 0 0                              | 2,072 0 0                                       | —  | —              |  |
| Londonderry Harbour, . . . . .  | 1,072 0 0  | —  | —  | 437 0 0                                | 15,410 0 0                                      | 314 0 0                                  | 3,007 0 0      |  |
| Manx Harbour, . . . . .   | —  | —  | —  | 4 0 0                                  | —   | —  | —              |  |
| New Ross Harbour, . . . . .   | —  | 572 0 0  | 0 0 0  | 55 0 0                                 | 100 0 0   | 7 0 0                                    | 0 0 0          |  |
| Scarbro, . . . . .  | —  | —  | —  | —                                      | 0 0 0   | —  | —              |  |
| Sligo Harbour (1870), . . . . .   | —  | 0,000 0 0  | —  | —                                      | 0,472 0 0                                       | —  | 0 0 0          |  |
| Tralee Harbour, . . . . .   | —  | —  | 34 0 0   | —                                      | 1,277 0 0                                       | —  | —              |  |
| Waterford Harbour, including Arthursown, Ballymack, and Dunsannon (1871), . . . . .         | 741 0 0  | —  | 2,200 0 0  | —                                      | 0,100 0 0                                       | 400 0 0                                  | 1,000 0 0      |  |
| Westport Harbour, . . . . .   | 0 0 0  | —  | 101 0 0  | 0 0 0                                  | 432 0 0   | —  | 230 0 0        |  |
| Wexford Harbour, . . . . .  | —  | 1,410 0 0  | 1,407 0 0  | —                                      | 050 0 0   | —  | 0 0 0          |  |
| Wick Harbour, . . . . .   | —  | —  | —  | 220 0 0                                | —   | —  | —              |  |
| Total, . . . . .  | —  | 15,078 0 0   | 200,259 0 0  | 20,400 0 0                             | 110,107 0 0                                     | 2,004 0 0                                | 10,000 0 0     |  |

a Not classified in Returns.



for the latest period of Twelve Months for which the Accounts are made up, preceeding 31st December, 1872.

| REVENUE.   |   |   |                       |   |                 |                 | Name of Harbour, Dock, Pier,<br>Quay, or Wharf.                              |
|--|---|---|-----------------------|---|-----------------|-----------------|--|
| From Small Ports<br>Quays and other<br>Local Revenues. | From<br>Traffic passing<br>direct or<br>other Imperial<br>Duties. | From, Use<br>of Lighter Piers,<br>Canals, &c. | Use of<br>Mole-docks. | Money borrowed<br>on Bond or<br>other security. | Other Receipts. | Total Receipts. |  |
| £ s. d.  | £ s. d.   | £ s. d.                                       | £ s. d.               | £ s. d.   | £ s. d.         | £ s. d.         |  |
| —  | —   | —   | —                     | —   | —               | 25 0 0          | Arading Harbour and Pier.  |
| —  | —   | —   | —                     | 100 0 0   | —               | 420 0 0         | Bellagumna Harbour.  |
| —  | —   | —   | —                     | —   | 142 5 4         | 1,248 0 0       | Bellin Harbour.  |
| —  | —   | —   | —                     | —   | 2 0 0           | 7 0 0           | Bellin Harbour (1871).   |
| —  | —   | 4,194 0 0                                     | —                     | 31,950 0 0                                      | 4,992 0 0       | 36,846 0 0      | Bellin Harbour and Dock.   |
| —  | —   | —   | —                     | —   | —               | 4 0 0           | Breathin Harbour and Quay.   |
| —  | —   | —   | 24 0 0                | 14,869 0 0                                      | 3,414 0 0       | 18,310 0 0      | Christenedough Harbour.  |
| —  | —   | 2 2 8   | 7 0 8                 | —   | —               | 210 0 0         | Curraghmore Harbour.   |
| —  | —   | —   | —                     | 1,000 0 0                                       | 5,687 0 0       | 6,110 0 0       | Curraghmore Harbour (1871).  |
| —  | —   | 70 0 0  | 222 0 0               | 1,125 0 0                                       | 78 0 0          | 28,144 0 0      | Currish Harbour.   |
| —  | —   | 84 0 0  | —                     | —   | —               | 143 0 0         | Currish Harbour.   |
| —  | 446 0 0   | 31 0 0  | —                     | —   | —               | 482 0 0         | Doonbeg Harbour.   |
| —  | —   | 2 0 0   | —                     | —   | 14 0 0          | 2,607 0 0       | Doonbeg Harbour.   |
| —  | —   | —   | —                     | 30,000 0 0                                      | 886 0 0         | 171,148 0 0     | Dublin Harbour.  |
| —  | —   | —   | —                     | —   | —               | 24,972 0 0      | Do. Custom House Docks.  |
| —  | —   | 813 0 0                                       | —                     | —   | 7 0 8           | 4,141 0 0       | Dundalk Harbour.   |
| —  | —   | —   | —                     | —   | —               | 0 0 0           | Dunlough (1871).   |
| —  | —   | —   | —                     | —   | —               | 200 0 0         | Dunlough Harbour.  |
| —  | 3,628 0 0   | 16 0 0  | —                     | —   | —               | 1,076 0 0       | Dunlough Harbour, Pier, and Dock.  |
| —  | —   | 60 0 0  | —                     | —   | —               | 8,101 0 0       | Galway, including Bellagumna, New Quay, Spiddal, Cillbeg, & Kilmacra (1871). |
| 4 0 0  | —   | —   | —                     | —   | —               | 4 0 0           | Greenacres Pier (1871).  |
| —  | —   | 200 0 0                                       | 80 0 0                | —   | —               | 629 0 0         | Harbour.   |
| —  | —   | —   | —                     | —   | —               | 10 0 0          | Kilbeg Quay and Harbour.   |
| —  | —   | —   | —                     | —   | —               | —               | Killybeg Quay.   |
| —  | 5,794 0 0   | 980 0 0                                       | 33 0 0                | —   | —               | 13,846 0 0      | Killybeg Harbour.  |
| —  | —   | 174 0 0                                       | —                     | —   | 48 0 0          | 8,123 0 0       | Killybeg Harbour.  |
| —  | —   | 812 0 0                                       | —                     | 140 0 0   | —               | 19,212 0 0      | Londonderry Harbour.   |
| —  | —   | —   | —                     | —   | —               | 4 0 0           | Londonderry Pier.  |
| —  | —   | 80 0 0  | —                     | 30,170 0 0                                      | —               | 1,200 0 0       | New Ross Harbour.  |
| —  | —   | —   | —                     | —   | —               | —               | Rosario.   |
| —  | —   | 727 0 0                                       | —                     | —   | 54 0 0          | 4,591 0 0       | Sago Harbour (1871).   |
| —  | —   | 405 0 0                                       | —                     | —   | —               | 1,200 0 0       | Trillick Harbour.  |
| —  | —   | —   | —                     | —   | 30 0 0          | 14,674 0 0      | Waterford Harbour, including Arklow, Ballinacorney, and Tallow (1871).       |
| —  | —   | 32 0 0  | —                     | —   | 56 0 0          | 787 0 0         | Westport Harbour.  |
| —  | —   | 15 0 0  | 20 0 0                | —   | 400 0 0         | 8,630 0 0       | Wexford Harbour.   |
| —  | —   | —   | —                     | 4,000 0 0                                       | —               | 6,200 0 0       | Wexford Harbour.   |
| 4 0 0  | 31,910 0 0  | 10,200 0 0                                    | 600 0 0               | 325,412 0 0                                     | 35,939 0 0      | 412,060 0 0     | Total.   |

a 22,160 borrowed, but not included in the stress of this Account.

## APPENDICES TO REPORT ON

APPENDIX VIII. (continued).—SUMMARY of EXPENDITURE of Harbour and Pier Authorities, for the latest

| Name of Harbour, River, Pass,<br>Quay, or Wharf.      | Expenditure |            |                               |  |                                  |  |   |  |                             |  |
|---|-------------|------------|-------------------------------|--|----------------------------------|--|---|--|-----------------------------|--|
|   | Salaries    | Wages      | New Works<br>and Improvements | Repairs and<br>Maintenance of<br>Works | Lighthouses or Floating<br>Light | Buoys,<br>Beacons, etc., Lights,<br>Cables, etc. | Lighting<br>Expenses,<br>Beacons,<br>Piers, or<br>Works | Ports, Rivers,<br>Towns, and<br>Improvements | Residue<br>of Fund paid off |  |
|   | £ s. d.     | £ s. d.    | £ s. d.                       | £ s. d.                                | £ s. d.                          | £ s. d.  | £ s. d.   | £ s. d.                                      | £ s. d.                     |  |
| London Harbour and River                              | 10 0 0      | —          | —                             | 2 0 0                                  | —                                | —  | —   | —  | —                           |  |
| Trafalgar (1805)                                      | 20 0 0      | —          | 100 0 0                       | 100 0 0                                | —                                | —  | 30 0 0  | —  | 100 0 0                     |  |
| Trafalgar Harbour                                     | 50 0 0      | —          | —                             | —                                      | —                                | 300 0 0  | —   | 10 0 0                                       | —                           |  |
| Belgian Harbour (1871)                                | —           | —          | —                             | —                                      | —                                | —  | —   | —  | —                           |  |
| Belgian Harbour and Docks                             | 4,120 0 0   | 2,710 0 0  | 10,040 0 0                    | 17,530 0 0                             | 100 0 0                          | 3,841 0 0  | 300 0 0   | —  | 1,000 0 0                   |  |
| Blackburn Harbour and Quay                            | 4 0 0       | —          | —                             | —                                      | —                                | —  | —   | —  | —                           |  |
| Cardiff and Lough Harbour                             | 1,080 0 0   | 2,610 0 0  | —                             | 2,280 0 0                              | —                                | 420 0 0  | 10 0 0  | 400 0 0                                      | 910 0 0                     |  |
| Cardiff Harbour                                       | 40 0 0      | 310 0 0    | —                             | 8 0 0                                  | —                                | 20 0 0   | 2 0 0   | 25 0 0                                       | —                           |  |
| Carmarthen Harbour (1871)                             | —           | 5,114 0 0  | 500 0 0                       | 2,321 0 0                              | —                                | —  | —   | —  | 300 0 0                     |  |
| Corn Harbour  | 1,070 0 0   | —          | —                             | 4,030 0 0                              | 300 0 0                          | 120 0 0  | —   | 500 0 0                                      | 2,010 0 0                   |  |
| Corroon Harbour                                       | —           | 100 0 0    | —                             | 11 0 0                                 | —                                | —  | —   | —  | —                           |  |
| Cork Harbour  | 30 0 0      | —          | —                             | 60 0 0                                 | —                                | —  | —   | —  | —                           |  |
| Droghda Harbour                                       | 300 0 0     | —          | —                             | 2,020 0 0                              | —                                | 700 0 0  | 100 0 0   | —  | —                           |  |
| Dublin Harbour  | 4,850 0 0   | —          | 10,700 0 0                    | 24,300 0 0                             | —                                | —  | 5,320 0 0   | 100 0 0                                      | 40,000 0 0                  |  |
| Do. Custom House Docks                                | 2,000 0 0   | 15,100 0 0 | 4,840 0 0                     | 2,660 0 0                              | —                                | —  | —   | 1,000 0 0                                    | —                           |  |
| Dundee Harbour  | 400 0 0     | —          | 970 0 0                       | 1,240 0 0                              | —                                | 1,800 0 0  | —   | 30 0 0                                       | 410 0 0                     |  |
| Dunfermline   | —           | —          | —                             | 1 0 0                                  | —                                | —  | —   | —  | —                           |  |
| Dunfermline, including Docks, Quay, and Harbour       | 80 0 0      | 10 0 0     | —                             | 10 0 0                                 | —                                | —  | 50 0 0  | —  | —                           |  |
| Dunfermline Harbour, Quay, and Dock                   | 310 0 0     | —          | —                             | 400 0 0                                | —                                | 400 0 0  | —   | 3 0 0  | —                           |  |
| Glasgow Harbour, including Docks, Quay, and Harbour   | 270 0 0     | 100 0 0    | 400 0 0                       | 100 0 0                                | —                                | —  | 30 0 0  | 5 0 0  | 1,000 0 0                   |  |
| Glasgow Harbour (1871)                                | 4 0 0       | —          | —                             | —                                      | —                                | —  | —   | —  | —                           |  |
| Harbour   | 50 0 0      | 10 0 0     | —                             | 1,000 0 0                              | —                                | 30 0 0   | —   | 6 0 0  | —                           |  |
| Kilbride Quay and Harbour                             | 10 0 0      | 21 0 0     | —                             | —                                      | —                                | —  | —   | —  | —                           |  |
| Killybegs Quay  | —           | —          | —                             | —                                      | —                                | —  | —   | —  | —                           |  |
| Killybegs Harbour                                     | 400 0 0     | 600 0 0    | 1,000 0 0                     | 5,000 0 0                              | —                                | 110 0 0  | 100 0 0   | 10 0 0                                       | —                           |  |
| Liverpool Harbour                                     | 770 0 0     | 211 0 0    | 9,000 0 0                     | 300 0 0                                | 200 0 0                          | —  | 100 0 0   | 50 0 0                                       | 2,000 0 0                   |  |
| Londonderry Harbour                                   | 600 0 0     | 2,000 0 0  | —                             | 5,000 0 0                              | —                                | 100 0 0  | 500 0 0   | 70 0 0                                       | 4,000 0 0                   |  |
| London Harbour  | —           | —          | —                             | —                                      | —                                | —  | —   | —  | —                           |  |
| New River Harbour                                     | 100 0 0     | 100 0 0    | —                             | 50 0 0                                 | —                                | —  | 10 0 0  | 40 0 0                                       | 10 0 0                      |  |
| River   | 20 0 0      | —          | —                             | —                                      | —                                | —  | —   | —  | —                           |  |
| Stags Harbour (1871)                                  | 570 0 0     | 600 0 0    | 700 0 0                       | 1,000 0 0                              | —                                | 50 0 0   | 100 0 0   | 20 0 0                                       | —                           |  |
| Tralee Harbour  | 300 0 0     | 300 0 0    | —                             | 50 0 0                                 | —                                | 1 0 0  | —   | —  | —                           |  |
| Waterford Harbour, including Docks, Quay, and Harbour | 1,100 0 0   | 1,700 0 0  | 8,000 0 0                     | 1,000 0 0                              | —                                | 3,000 0 0  | 200 0 0   | 100 0 0                                      | 500 0 0                     |  |
| Westport Harbour                                      | 100 0 0     | 500 0 0    | —                             | 50 0 0                                 | —                                | —  | —   | 40 0 0                                       | —                           |  |
| Wexford Harbour                                       | 400 0 0     | 400 0 0    | 100 0 0                       | 100 0 0                                | —                                | 400 0 0  | 300 0 0   | 20 0 0                                       | —                           |  |
| Wick Harbour  | 50 0 0      | 50 0 0     | 5,000 0 0                     | —                                      | —                                | —  | —   | —  | —                           |  |
| Total   | 25,000 0 0  | 30,000 0 0 | 100,000 0 0                   | 10,000 0 0                             | 500 0 0                          | 10,000 0 0                                       | 5,000 0 0   | 5,000 0 0                                    | 10,000 0 0                  |  |

period of Twelve Months for which the Accounts are made up, preceding 31st December, 1872.

| EXPENDITURE               |              |   |   |                |                   | BALANCE                                    |  | Name of Harbour, Port, Dock, Quay, or Wharf.                        |
|---------------------------|--------------|---|---|----------------|-------------------|--|--|---|
| Interest and Amortisation | Low Expenses | Reparations to Quays, Docks, and Harbours | Reparations to Gravel Piers, and to other works of any Local Nature | Other Payments | Total Expenditure | Balance in Hand at close of Financial Year | Balance due to Government at close of Financial Year |   |
| £ s. d.                   | £ s. d.      | £ s. d.                                   | £ s. d.   | £ s. d.        | £ s. d.           | £ s. d.                                    | £ s. d.  |   |
| —                         | —            | —   | —   | —              | 11 0 0            | 14 0 0                                     | —  | Amalgam Harbour and Pier  |
| —                         | 20 0 0       | —   | —   | 0 0 0          | 20 0 0            | 12 0 0                                     | —  | Bahagga Quay  |
| —                         | —            | —   | —   | 40 0 0         | 40 0 0            | 40 0 0                                     | —  | Bahagga Harbour   |
| —                         | —            | —   | —   | 0 0 0          | 0 0 0             | 0 0 0                                      | —  | Bahagga Harbour (1871)  |
| 12,405 0 0                | 202 0 0      | —   | —   | 9,040 0 0      | 12,607 0 0        | 12,607 0 0                                 | —  | Bahagga Harbour and Dock  |
| —                         | —            | —   | —   | —              | 4 0 0             | 2 0 0                                      | —  | Bahagga Harbour and Quay  |
| 1,508 0 0                 | 207 0 0      | —   | —   | 302 0 0        | 18,312 0 0        | 4,825 0 0                                  | —  | Carlingford Long Harbour  |
| —                         | —            | —   | —   | 20 0 0         | 247 0 0           | 201 0 0                                    | —  | Cornwall Quay Harbour   |
| 403 0 0                   | —            | —   | —   | —              | 6,410 0 0         | 2,409 0 0                                  | —  | Cornwall Quay Harbour (1871)  |
| 1,801 0 0                 | 107 0 0      | —   | —   | 10,370 0 0     | 12,270 0 0        | 0 0 0                                      | —  | Cork Harbour  |
| —                         | —            | —   | —   | —              | 320 0 0           | 17 0 0                                     | —  | Cork Harbour  |
| —                         | —            | 11 0 0                                    | —   | —              | 402 0 0           | —  | —  | Cork Harbour  |
| 609 0 0                   | —            | —   | —   | 24 0 0         | 4,006 0 0         | —  | 12,405 0 0   | Drogheda Harbour  |
| 1,577 0 0                 | —            | —   | —   | 4,006 0 0      | 17,432 0 0        | 1,007 0 0                                  | —  | Drogheda Harbour  |
| —                         | —            | —   | —   | —              | 20,004 0 0        | —  | 12,405 0 0   | Drogheda Harbour  |
| 405 0 0                   | —            | —   | —   | 1,405 0 0      | 8,210 0 0         | 100 0 0                                    | —  | Drogheda Harbour  |
| —                         | —            | —   | —   | —              | 1 0 0             | 0 0 0                                      | —  | Drogheda Harbour  |
| 30 0 0                    | 27 0 0       | —   | —   | 2 0 0          | 210 0 0           | 242 0 0                                    | —  | Drogheda Harbour, including Drogheda County, Drogheda, and Drogheda |
| —                         | —            | 45 0 0                                    | —   | —              | 1,019 0 0         | —  | —  | Drogheda Harbour, Pier, and Dock                                    |
| 450 0 0                   | 20 0 0       | —   | —   | 110 0 0        | 9,020 0 0         | 204 0 0                                    | —  | Drogheda Harbour, including Drogheda County, Drogheda, and Drogheda |
| —                         | —            | —   | —   | —              | 4 0 0             | —  | —  | Drogheda Harbour (1871)   |
| —                         | —            | —   | —   | —              | 1,205 0 0         | —  | 30 0 0   | Drogheda Harbour  |
| 30 0 0                    | —            | —   | —   | —              | 20 0 0            | 0 0 0                                      | —  | Drogheda Harbour  |
| —                         | —            | —   | —   | —              | —                 | 0 0 0                                      | —  | Drogheda Harbour  |
| —                         | 150 0 0      | 1,700 0 0                                 | —   | 1,500 0 0      | 15,300 0 0        | —  | —  | Drogheda Harbour  |
| 70 0 0                    | 40 0 0       | —   | —   | 40 0 0         | 15,160 0 0        | —  | 350 0 0  | Drogheda Harbour  |
| 1,510 0 0                 | 50 0 0       | —   | —   | 4,500 0 0      | 21,010 0 0        | —  | 240 0 0  | Drogheda Harbour  |
| —                         | —            | —   | 45 0 0  | —              | 4 0 0             | —  | —  | Drogheda Harbour  |
| 105 0 0                   | 110 0 0      | —   | —   | —              | 900 0 0           | —  | 410 0 0  | Drogheda Harbour  |
| —                         | —            | —   | —   | —              | 10 0 0            | —  | —  | Drogheda Harbour  |
| 200 0 0                   | 120 0 0      | —   | —   | 1,344 0 0      | 5,194 0 0         | —  | 8,210 0 0  | Drogheda Harbour (1871)   |
| —                         | —            | —   | —   | 700 0 0        | 1,330 0 0         | —  | 870 0 0  | Drogheda Harbour  |
| 220 0 0                   | 10 0 0       | —   | —   | 1,310 0 0      | 16,490 0 0        | —  | 210 0 0  | Drogheda Harbour, including Drogheda County, Drogheda, and Drogheda |
| —                         | —            | —   | —   | 30 0 0         | 570 0 0           | 420 0 0                                    | —  | Drogheda Harbour  |
| 110 0 0                   | 10 0 0       | 100 0 0                                   | —   | 1,300 0 0      | 2,900 0 0         | —  | 1,010 0 0  | Drogheda Harbour  |
| —                         | 200 0 0      | —   | —   | 40 0 0         | 5,090 0 0         | 0 0 0                                      | —  | Drogheda Harbour  |
| 45,016 0 0                | 5,000 0 0    | 1,457 0 0                                 | 4 0 0   | 21,210 0 0     | 403,362 0 0       | —  | 31,816 0 0   | Total   |

a Including to the Commission for the Harbour and Pier.

## APPENDICES TO REPORT ON

APPENDIX IX.—SUMMARY of Tolls and other Income, with Expenditure, in respect of  
Batteries by

| NAME of NAVIGATION.     | EXPENDITURE  |   | INCOME.           |                |                          |                  |
|-------------------------|--|---|-------------------|----------------|--------------------------|------------------|
|                         | Balance in hands of Treasurer at commencement of Financial Year. | Balance due Treasurer at termination of Financial Year. | Grand Jury Costs. | Tolls.         | Other sources of Income. | Total.           |
|                         | £ s d.   | £ s d.  | £ s d.            | £ s d.         | £ s d.                   | £ s d.           |
| Batteries and Bulwarks. | —  | —   | 965 1 0           | —              | 5 0 0                    | 974 1 0          |
| Long Cutts, . . . . .   | —  | 47 5 0  | 150 6 0           | 51 15 0        | 1 7 0                    | 352 15 0         |
| Lower Reach, . . . . .  | 515 3 0  | —   | 400 0 0           | 65 1 0         | 0 0 0                    | 980 1 0          |
| Upper Reach, . . . . .  | 25 10 0  | —   | 200 0 0           | 51 15 0        | 10 3 0                   | 487 15 0         |
| <b>Total, . . . . .</b> | <b>795 17 0</b>  | <b>—</b>  | <b>1,556 1 0</b>  | <b>168 1 0</b> | <b>16 3 0</b>            | <b>1,744 0 0</b> |

APPENDIX X.—SUMMARY of Tolls and other Receipts, with Expenditure, in respect of Inland  
the latest period for which the Accounts

| NAME of NAVIGATION.                 | Balance 1st April, 1911. |                     | Imperial Taxes.   | Grand Jury Costs. | Tolls.            | Other Receipts.   | Total Receipts.     |
|-------------------------------------|--------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
|                                     | By Credit of Navigation. | Arrears Navigation. |                   |                   |                   |                   |                     |
|                                     | £ s d.                   | £ s d.              | £ s d.            | £ s d.            | £ s d.            | £ s d.            | £ s d.              |
| Lower Reach, . . . . .              | 775 3 1                  | —                   | —                 | —                 | 500 16 3          | —                 | 500 16 3            |
| Midge (nearby Lymington), . . . . . | —                        | —                   | 59 15 0           | —                 | 0 15 11           | —                 | 45 5 11             |
| Sturges (nearby Fleet), . . . . .   | —                        | 1,250 12 0          | —                 | —                 | 1,947 7 11        | 1,252 11 0        | 3,657 18 11         |
| Tymont, . . . . .                   | —                        | —                   | 365 1 0           | —                 | 350 15 1          | 51 3 5            | 666 15 16           |
| Upper Reach, . . . . .              | —                        | —                   | 5,109 12 0        | —                 | —                 | 145 3 4           | 5,254 15 16         |
| <b>Total, . . . . .</b>             | <b>—</b>                 | <b>400 0 0</b>      | <b>5,937 18 0</b> | <b>—</b>          | <b>3,858 15 4</b> | <b>1,408 10 7</b> | <b>5,803 17 11</b>  |
| <b>Grand Total, . . . . .</b>       | <b>—</b>                 | <b>47 12 0</b>      | <b>5,927 18 0</b> | <b>1,810 1 0</b>  | <b>3,914 17 4</b> | <b>1,456 5 7</b>  | <b>10,765 15 11</b> |

APPENDIX XI.—SUMMARY of Repayments, out of Drainage Rates and Grand Jury Costs, of  
c. 89, and Acts amending same, and under 26 & 27 Vic, c. 58,

(Compiled from Report of Commissioners)

|   | Total Expenditure by Board of Works charged on Land and Gorse. | Portion charged on County Council. | Portion charged on Land improved. | Charge not charged. |
|---|--|------------------------------------|-----------------------------------|---------------------|
|   | £ s d.   | £ s d.                             | £ s d.                            | £ s d.              |
| Under 2 & 3 Vic, c. 35, and Acts amending same, . . . . . | 1,662,210 0 0  | 515,181 0 0                        | 361,047 0 0                       | —                   |
| Under 26 & 27 Vic, c. 58, . . . . .                       | 204,160 0 0  | —                                  | 85,864 0 0                        | 44,516 0 0          |
| Under 21 & 22 Vic, c. 40, Maintenance Works, . . . . .    | 4,304 0 0  | —                                  | 0,364 0 0                         | —                   |
| <b>Total, . . . . .</b>                                   | <b>1,870,674 0 0</b>   | <b>515,181 0 0</b>                 | <b>447,275 0 0</b>                | <b>44,516 0 0</b>   |

Inland Navigations maintained out of Grand Jury Cess, for the Year 1872, from Navigation Trustees.

| EXPENDITURE. |                          |           | REVENUE.  |   | Name or Navigation.           |
|--------------|--------------------------|-----------|---|---|-------------------------------|
| Works.       | Salaries and Incidental. | Total.    | Revenue in hands of Treasurer at close of Financial Year. | Balance due Treasurer at close of Financial Year. |                               |
| £ s. d.      | £ s. d.                  | £ s. d.   | £ s. d.   | £ s. d.   |                               |
| 124 10 0     | 77 32 0                  | 202 0 0   | 72 5 0  | —   | Enniskillen and Ballymacally. |
| 40 0 0       | 30 0 0                   | 70 0 0    | 37 10 0   | —   | Lough Corrib.                 |
| 102 5 0      | 207 14 0                 | 409 19 0  | 327 8 0   | —   | Lower Shannon.                |
| 200 0 0      | 120 0 0                  | 320 0 0   | 25 10 0   | —   | Upper Shannon.                |
| 507 0 0      | 434 4 0                  | 1,041 4 0 | 405 13 0  | —   | Total.                        |

Navigations maintained out of the Imperial Taxes, for Twelve Months ended 31st March, 1872, are made up previous to 31st December, 1872.

| Works.     | Salaries and Incidental. | Total Expenditure. | Expenses payable to the Navigation. | Balance 31st March, 1872. |                     | Name or Navigation.         |
|------------|--------------------------|--------------------|-------------------------------------|---------------------------|---------------------|-----------------------------|
|            |                          |                    |                                     | To Credit of Navigation.  | Against Navigation. |                             |
| £ s. d.    | £ s. d.                  | £ s. d.            | £ s. d.                             | £ s. d.                   | £ s. d.             |                             |
| 200 0 12   | 185 20 0                 | 385 0 12           | —                                   | 270 10 0                  | —                   | Lower Shannon.              |
| 0 10 0     | 24 0 0                   | 24 10 0            | 0 22 12                             | —                         | —                   | Malpas.                     |
| 1,030 0 31 | 3,220 0 0                | 4,250 0 31         | —                                   | —                         | 1,770 0 0           | Shannon (including Fermoy). |
| 100 0 0    | 200 10 0                 | 300 0 0            | 211 10 4                            | —                         | —                   | Tyrone.                     |
| 5,000 0 10 | 200 10 0                 | 5,200 10 10        | —                                   | —                         | —                   | Upper Shannon.              |
| 7,000 0 10 | 2,000 10 0               | 9,000 10 10        | 510 0 0                             | —                         | 1,000 10 0          | Total.                      |
| 8,000 0 12 | 2,024 10 0               | 10,024 12 12       | 570 0 0                             | —                         | 200 0 0             | Grand Total.                |

Expenditure for Arterial Drainage, made by Commissioners of Public Works, under 5 & 6 Vic., and 29 & 30 Vic., c. 42, during year ended 31st March, 1873.

of Public Works, 1872-73.)

| Total Expenditure during year. | Estimated Portion of Expenditure made out of County Cess during year. | Estimated Portion of Expenditure made by Proprietors of Land during year. |  |
|--------------------------------|---|---|--|
| £ s. d.                        | £ s. d.   | £ s. d.   |  |
| 42,840 0 0                     | 5,000 0 0   | 40,320 0 0  | Under 5 & 6 Vic., c. 42, and Acts amending same. |
| 4,100 0 0                      | —   | 4,100 0 0   | Under 24 & 25 Vic., c. 95.                       |
| 200 0 0                        | —   | 200 0 0   | Under 29 & 30 Vic., c. 42, Maintenance Works.    |
| 47,140 0 0                     | 5,000 0 0   | 42,140 0 0  | Total.   |

## APPENDICES TO REPORT ON

APPENDIX XII.—SUMMARY of Maintenance Rates and other Receipts, with Expenditure, of Accounts are made up, preceding

[illegible]



## APPENDIX XIII.—TOWN COUNCILS. SUMMARY OF RETURNS of all Sums levied and received by Towns their Financial Year

## PART I.—Receipts

| OTHER AND MUNICIPAL TOWNS,<br>ARRANGED IN PRIORITY | BALANCE   |   | RECEIPTS    |                     |             |             |  |
|--|---|---|-------------|---------------------|-------------|-------------|--|
|  | Balance<br>in hand of<br>Council at<br>Financial Year | Balance due<br>Council at<br>commencement<br>of<br>Financial Year | Demage Rate | Improvement<br>Rate | Parish Rate | Other Rates | Provisional in<br>lieu of<br>Grand Jury<br>Duty. |
| LEICESTER.   | £ s d   | £ s d   | £ s d       | £ s d               | £ s d       | £ s d       | £ s d  |
| Drugsdale (1871),                                  | —   | 462 0 0   | —           | —                   | —           | —           | —  |
| Deila,   | 18,750 0 0  | —   | 25,182 0 0  | 89,712 0 0          | —           | 80,022 0 0  | 45,276 8 0                                       |
| Kilenny,   | 8,129 0 0   | —   | —           | —                   | —           | —           | —  |
| Wentford,  | 12 0 0  | —   | 237 0 0     | —                   | —           | 287 0 0     | —  |
| MICKLETHORPE.                                      |   |   |             |                     |             |             |  |
| General (1871),                                    | Not Returned.   | —   | —           | —                   | —           | 228 0 0     | —  |
| Carl,  | 4,660 0 0   | —   | —           | 17,182 0 0          | 1,084 0 0   | 2,000 0 0   | 34,427 8 0                                       |
| Ilminster,   | —   | 3,791 0 0   | 5,250 0 0   | 8,880 0 0           | —           | —           | —  |
| Wentford (1868),                                   | 3,129 0 0   | —   | 367 0 0     | —                   | —           | —           | —  |
| ULSTER.  |   |   |             |                     |             |             |  |
| Ballin,  | 3,749 0 0   | —   | 6,821 0 0   | 18,372 0 0          | 1,064 0 0   | 21,089 0 0  | —  |
| Londonderry,                                       | —   | 1,247 0 0   | —           | 16,628 0 0          | —           | —           | —  |
| CONNAUGHT.   |   |   |             |                     |             |             |  |
| Sligo (1871),                                      | —   | —   | 8,360 0 0   | —                   | —           | —           | —  |
| Total,   | 29,858 0 0  | —   | 31,394 0 0  | 108,740 0 0         | 3,852 0 0   | 122,390 0 0 | 85,721 0 0                                       |

## PART II.—Expenditure

| OTHER AND<br>MUNICIPAL TOWNS,<br>ARRANGED IN<br>PRIORITY. | EXPENDITURE.   |  |                                      |                                    |            |               |  |  |
|---|--|--|--------------------------------------|------------------------------------|------------|---------------|--|--|
|   | Improvement of<br>Streets by<br>Building or<br>Repaving of<br>Roads, Walls,<br>&c. | Travelling and<br>Repairs of<br>Roads. | Cleaning and<br>Watering<br>Streets. | Lighting,<br>by Gas,<br>Lamps, &c. | Watering.  | Water Supply. | Expenditure<br>under<br>Municipal<br>Borough<br>Act. | Expenditure<br>under<br>Municipal<br>Borough<br>Act. |
| LEICESTER.  | £ s d  | £ s d                                  | £ s d                                | £ s d                              | £ s d      | £ s d         | £ s d  | £ s d  |
| Drugsdale (1871),   | —  | 281 0 0                                | 800 0 0                              | 202 0 0                            | 150 0 0    | —             | —  | —  |
| Deila,  | —  | 251,222 0 0                            | —                                    | —                                  | —          | 84,124 0 0    | —  | 4,154 0 0  |
| Kilenny,  | 73 0 0   | 648 0 0                                | 45 0 0                               | 204 0 0                            | —          | 21 0 0        | —  | 14 0 0   |
| Wentford,   | 312 0 0  | —                                      | 308 0 0                              | 120 0 0                            | —          | 340 0 0       | —  | —  |
| MICKLETHORPE.   |  |  |                                      |                                    |            |               |  |  |
| General (1871),   | Not Returned.  | —                                      | —                                    | —                                  | —          | —             | —  | —  |
| Carl,   | 18,750 0 0   | 9,722 0 0                              | 6,128 0 0                            | 3,818 0 0                          | —          | 8,290 0 0     | —  | —  |
| Ilminster,  | —  | 1,765 0 0                              | 2,240 0 0                            | 3,080 0 0                          | 3,204 0 0  | 324 0 0       | —  | —  |
| Wentford (1868),  | —  | —                                      | —                                    | —                                  | —          | —             | —  | —  |
| ULSTER.   |  |  |                                      |                                    |            |               |  |  |
| Ballin,   | 3,750 0 0  | 51,024 0 0                             | 10,424 0 0                           | 8,126 0 0                          | 8,479 0 0  | —             | —  | —  |
| Londonderry,  | —  | 85,027 0 0                             | —                                    | 1,240 0 0                          | 680 0 0    | 767 0 0       | —  | —  |
| CONNAUGHT.  |  |  |                                      |                                    |            |               |  |  |
| Sligo (1871),   | 101 0 0  | 148 0 0                                | 306 0 0                              | 264 0 0                            | 181 0 0    | 179 0 0       | —  | —  |
| Total,  | 29,229 0 0   | 154,429 0 0                            | 12,240 0 0                           | 12,278 0 0                         | 12,377 0 0 | 86,621 0 0    | —  | 4,168 0 0  |

a Including all payments out of Borough Fund, Improvement Fund, and Market Account.

b Including Cleaning and Watering streets.



Councils in Ireland, under Statute, Charter, or other authority, and of the Expenditure thereof, for ended in 1872.

during Financial Year.

| RECEIPTS.                        |           |           |   |  |                    |                    | GRANTS AND MUNICIPAL TOWNS<br>ADVANCES IN PROVISION. |
|----------------------------------|-----------|-----------|---|--|--------------------|--------------------|--|
| Tolled<br>Mortgage and<br>Fairs. | Dues.     | Fine.     | Rents and<br>Public dues<br>Land and<br>Houses. | Money<br>demanded<br>in aid of<br>Rates. | Other<br>Receipts. | Total<br>Receipts. |  |
| £ s. d.                          | £ s. d.   | £ s. d.   | £ s. d.   | £ s. d.                                  | £ s. d.            | £ s. d.            | £ s. d.  |
| —                                | —         | —         | 5,178 0 0                                       | —  | 590 0 0            | 5,768 0 0          | —  |
| 6,880 0 0                        | —         | —         | —   | —  | 52,324 0 0         | 59,204 0 0         | —  |
| 302 0 0                          | —         | —         | 6,008 0 0                                       | —  | 482 0 0            | 6,792 0 0          | —  |
| —                                | —         | —         | 208 0 0   | —  | 97 0 0             | 3,05 0 0           | —  |
| —                                | —         | —         | —   | —  | 303 0 0            | 1,465 0 0          | —  |
| 7,071 0 0                        | 1,882 0 0 | 54 0 0    | 1,705 0 0                                       | 10,700 0 0                               | 5,722 0 0          | 68,206 0 0         | —  |
| 329 0 0                          | —         | —         | 1,700 0 0                                       | —  | 403 0 0            | 16,549 0 0         | —  |
| —                                | —         | 1,957 0 0 | 1,845 0 0                                       | 4,004 0 0                                | 3,220 0 0          | 15,007 0 0         | —  |
| 4,310 0 0                        | —         | 1,400 0 0 | 125 0 0   | —  | 95,938 0 0         | 116,470 0 0        | —  |
| 9,018 0 0                        | 65 0 0    | —         | —   | 15,628 0 0                               | 3,225 0 0          | 38,510 0 0         | —  |
| —                                | —         | —         | 87 0 0  | —  | 21 0 0             | 9,091 0 0          | —  |
| 26,100 0 0                       | 1,947 0 0 | 2,211 0 0 | 37,710 0 0                                      | 50,000 0 0                               | 53,882 0 0         | 561,181 0 0        | —  |

a Excluded in Borough Total receipts.

b Shows Ford and Mills Taxation Fund.

during Financial Year.

| EXPENDITURE.  |                                   |  |   |                                   |                       |                       | BALANCE.   |  | GRANTS AND MUNICIPAL TOWNS<br>ADVANCES IN PROVISION. |
|---|-----------------------------------|--|---|-----------------------------------|-----------------------|-----------------------|--|--|--|
| Salaries, Wages,<br>or other<br>allowance to<br>other officers,<br>except those<br>of the<br>Borough Council. | Any other<br>Borough<br>Officers. | Expenditure<br>under<br>Borough<br>Grants. | Salaries, Wages,<br>or other<br>allowance to<br>other officers,<br>except those<br>of the<br>Borough Council. | Salaries<br>of other<br>officers. | Other<br>Expenditure. | Total<br>Expenditure. | Balance<br>in hand of<br>Borough Council<br>at close of<br>Financial Year. | Balance<br>due<br>to other<br>Borough<br>Council<br>at close of<br>Financial Year. |  |
| £ s. d.   | £ s. d.                           | £ s. d.                                    | £ s. d.   | £ s. d.                           | £ s. d.               | £ s. d.               | £ s. d.  | £ s. d.  | £ s. d.  |
| —   | —                                 | —  | —   | —                                 | 5,503 0 0             | 5,503 0 0             | —  | 218 0 0  | —  |
| 56,102 0 0  | —                                 | —  | 65,722 0 0  | —                                 | 3,130 0 0             | 59,852 0 0            | 21,854 0 0   | —  | —  |
| —   | 67 0 0                            | —  | —   | 5,222 0 0                         | 5,180 0 0             | 5,372 0 0             | 500 0 0  | —  | —  |
| —   | —                                 | —  | —   | —                                 | 125 0 0               | 1,305 0 0             | 0 0 0  | —  | —  |
| —   | —                                 | —  | —   | —                                 | —                     | —                     | —  | —  | —  |
| —   | —                                 | —  | —   | —                                 | 3,400 0 0             | 1,000 0 0             | Not known.   | —  | —  |
| 3,271 0 0   | 1,046 0 0                         | 765 0 0                                    | 54,000 0 0  | 4,925 0 0                         | 54,600 0 0            | 61,876 0 0            | —  | 5,000 0 0  | —  |
| 165 0 0   | —                                 | —  | 5,875 0 0   | 607 0 0                           | 3,702 0 0             | 10,507 0 0            | —  | 1,807 0 0  | —  |
| —   | —                                 | —  | —   | —                                 | 15,000 0 0            | 20,000 0 0            | 2,000 0 0  | —  | —  |
| —   | —                                 | —  | —   | —                                 | —                     | —                     | —  | —  | —  |
| 30 0 0  | 410 0 0                           | 10,510 0 0                                 | 10,952 0 0  | 4,000 0 0                         | 22,000 0 0            | 34,500 0 0            | —  | 100 0 0  | —  |
| —   | —                                 | —  | —   | 15,100 0 0                        | 6,700 0 0             | 21,700 0 0            | —  | 0 0 0  | —  |
| —   | —                                 | —  | —   | —                                 | 800 0 0               | 3,200 0 0             | —  | 10 0 0   | —  |
| 37,000 0 0  | 2,000 0 0                         | 31,210 0 0                                 | 78,607 0 0  | 25,400 0 0                        | 81,602 0 0            | 210,710 0 0           | 5,310 0 0  | —  | —  |





## APPENDICES TO REPORT ON

APPENDIX XV.—TOWN COMMISSIONERS UNDER ACT OF 1854. SUMMARY OF RETURNS OF RECEIPTS AND EXPENDITURE OF TOWNS

[illegible]

Commissioners under Towns Improvement (Ireland) Act, 1854 (Sect. 17 and 18 Vic. c. 103), for their Financial Year 1872.

| TOWNSHIP |                                       |                              |              |                  |   |   |  |                       |   | TOWNSHIP                                     |  | TOWNSHIP<br>NAME AND PARISH.                       |
|----------|---------------------------------------|------------------------------|--------------|------------------|---|---|--|-----------------------|---|--|--|--|
| Parish.  | Lighting,<br>Licensing,<br>Fairs, &c. | Cleaning<br>and<br>Drainage. | Water-works. | Water<br>Supply. | Expenses<br>under<br>Nuisance<br>Remedial Acts. | Making<br>Roads or<br>Drains, or<br>other<br>Sanitary<br>objects. | Salaries,<br>Rent,<br>Fines, and<br>other<br>Payments. | Total<br>Expenditure. | Balance<br>in hand of<br>Treasury<br>at close of<br>Financial Year. | Balance due<br>to Town of<br>Financial Year. | Balance due<br>from Town of<br>Financial Year. |  |
| 18 0 0   | 62 0 0                                | —                            | —            | 16 0 0           | —   | 4 0 0   | 24 0 0   | 101 0 0               | 16 0 0  | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| —        | 64 0 0                                | 22 0 0                       | —            | 16 0 0           | 6 0 0   | —   | 110 0 0  | 220 0 0               | 8 0 0   | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| —        | 4 0 0                                 | —                            | —            | 1 0 0            | 1 0 0   | —   | 70 0 0   | 100 0 0               | —   | 32 0 0                                       | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| 18 0 0   | 6 0 0                                 | 16 0 0                       | —            | 1 0 0            | —   | 12 0 0  | 64 0 0   | 141 0 0               | 8 0 0   | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| 18 0 0   | 127 0 0                               | 18 0 0                       | —            | 1 0 0            | —   | —   | 65 0 0   | 216 0 0               | —   | 17 0 0                                       | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| —        | 50 0 0                                | 7 0 0                        | —            | —                | —   | —   | 70 0 0   | 100 0 0               | —   | 2 0 0  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| 2 0 0    | 64 0 0                                | 16 0 0                       | —            | 1 0 0            | —   | —   | 70 0 0   | 100 0 0               | —   | 127 0 0                                      | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| 17 0 0   | 25 0 0                                | —                            | —            | —                | —   | —   | 60 0 0   | 85 0 0                | —   | 125 0 0                                      | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| 625 0 0  | 565 0 0                               | 28 0 0                       | —            | 40 0 0           | —   | —   | 107 0 0  | 1,040 0 0             | 105 0 0   | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| 2 0 0    | 62 0 0                                | 167 0 0                      | 26 0 0       | 41 0 0           | —   | —   | 486 0 0  | 641 0 0               | 50 0 0  | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| 32 0 0   | 54 0 0                                | 4 0 0                        | 27 0 0       | 6 0 0            | —   | 20 0 0  | 100 0 0  | 102 0 0               | 50 0 0  | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| —        | —                                     | 42 0 0                       | —            | 55 0 0           | —   | —   | 100 0 0  | 100 0 0               | —   | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| —        | 16 0 0                                | —                            | —            | 2 0 0            | —   | —   | 3 0 0  | 10 0 0                | 42 0 0  | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| —        | 56 0 0                                | —                            | —            | —                | —   | —   | 20 0 0   | 104 0 0               | 58 0 0  | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| —        | 118 0 0                               | 45 0 0                       | —            | —                | —   | —   | 47 0 0   | 1,060 0 0             | 101 0 0   | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| 211 0 0  | 96 0 0                                | 34 0 0                       | —            | —                | 42 0 0  | —   | 84 0 0   | 600 0 0               | —   | 18 0 0                                       | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| —        | 136 0 0                               | 47 0 0                       | —            | —                | —   | —   | 5 0 0  | 65 0 0                | 22 0 0  | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| 50 0 0   | 26 0 0                                | —                            | —            | 14 0 0           | —   | —   | 47 0 0   | 106 0 0               | 57 0 0  | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| 340 0 0  | 112 0 0                               | 100 0 0                      | 20 0 0       | 25 0 0           | —   | —   | 14 0 0   | 182 0 0               | 611 0 0   | —  | 124 0 0  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| 645 0 0  | 9,111 0 0                             | 769 0 0                      | 302 0 0      | 236 0 0          | 64 0 0  | 312 0 0   | 1,060 0 0  | 5,091 0 0             | 1,450 0 0   | —  | —  | Total of Returns.                                  |
| —        | 170 0 0                               | 368 0 0                      | —            | —                | —   | —   | 60 0 0   | 506 0 0               | 21 0 0  | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| 310 0 0  | 151 0 0                               | 26 0 0                       | 90 0 0       | 30 0 0           | 40 0 0  | —   | 50 0 0   | 216 0 0               | 74 0 0  | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| —        | 6 0 0                                 | 132 0 0                      | 50 0 0       | 15 0 0           | —   | —   | 50 0 0   | 625 0 0               | 100 0 0   | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| 115 0 0  | 162 0 0                               | 68 0 0                       | 102 0 0      | 22 0 0           | —   | —   | 21 0 0   | 1,020 0 0             | 117 0 0   | 742 0 0                                      | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| —        | —                                     | —                            | 21 0 0       | 22 0 0           | —   | —   | 10 0 0   | 127 0 0               | 20 0 0  | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| —        | —                                     | —                            | —            | —                | —   | —   | —  | —                     | —   | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| —        | —                                     | —                            | —            | —                | —   | —   | —  | —                     | —   | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| —        | 50 0 0                                | —                            | —            | 10 0 0           | —   | —   | —  | 40 0 0                | 42 0 0  | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| —        | 126 0 0                               | 66 0 0                       | —            | —                | —   | —   | 10 0 0   | 180 0 0               | 471 0 0   | 100 0 0                                      | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| 100 0 0  | 146 0 0                               | 30 0 0                       | —            | 17 0 0           | —   | —   | 104 0 0  | 1,204 0 0             | 450 0 0   | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| 18 0 0   | 72 0 0                                | —                            | —            | 23 0 0           | —   | —   | 15 0 0   | 203 0 0               | 34 0 0  | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| 84 0 0   | 22 0 0                                | —                            | —            | —                | —   | —   | —  | 200 0 0               | 22 0 0  | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| —        | —                                     | —                            | —            | —                | —   | —   | —  | 62 0 0                | 178 0 0   | —  | 20 0 0   | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| 22 0 0   | 120 0 0                               | 18 0 0                       | —            | 20 0 0           | —   | —   | 20 0 0   | 120 0 0               | —   | 116 0 0                                      | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| 12 0 0   | 100 0 0                               | 20 0 0                       | —            | —                | —   | —   | 4 0 0  | 30 0 0                | 220 0 0   | —  | 16 0 0   | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| 142 0 0  | 1,017 0 0                             | 736 0 0                      | 321 0 0      | 316 0 0          | 63 0 0  | 248 0 0   | 1,020 0 0  | 6,020 0 0             | 699 0 0   | —  | —  | Total of Returns.                                  |
| —        | 37 0 0                                | —                            | —            | —                | —   | —   | —  | —                     | —   | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| 200 0 0  | 324 0 0                               | 10 0 0                       | —            | 40 0 0           | —   | —   | —  | —                     | —   | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| 6 0 0    | 20 0 0                                | 10 0 0                       | —            | 20 0 0           | —   | —   | —  | —                     | —   | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| —        | 160 0 0                               | 20 0 0                       | —            | —                | —   | —   | —  | —                     | —   | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| 10 0 0   | 41 0 0                                | 10 0 0                       | —            | —                | —   | —   | —  | —                     | —   | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| 100 0 0  | 104 0 0                               | —                            | —            | —                | —   | —   | —  | —                     | —   | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| 20 0 0   | 246 0 0                               | 60 0 0                       | —            | 71 0 0           | —   | —   | —  | —                     | —   | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| —        | 67 0 0                                | 2 0 0                        | —            | 6 0 0            | —   | —   | —  | —                     | —   | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| —        | 24 0 0                                | 24 0 0                       | 42 0 0       | —                | —   | —   | —  | 172 0 0               | 265 0 0   | —  | 2 0 0  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| —        | 120 0 0                               | 20 0 0                       | —            | —                | —   | —   | —  | 61 0 0                | 220 0 0   | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |
| 3 0 0    | 45 0 0                                | —                            | —            | 25 0 0           | —   | —   | 16 0 0   | 27 0 0                | 220 0 0   | —  | —  | Delany:<br>Rathfriland,<br>Rathfriland,<br>Delany. |

## APPENDICES TO REPORT ON

APPENDIX XV. (continued).—SUMMARY of Returns of Receipts and Expenditure of Town Commissioners *contd.*

| Branch,<br>a Statement of<br>Receipts and Payments | BALANCE   |  |  | REVENUE         |                                     |   |                                     |   |                       |                    |          |          |          | Receipts of<br>Grants from<br>Government<br>and other<br>Sources |          |          |          |          |
|--|---|--|--|-----------------|-------------------------------------|---|-------------------------------------|---|-----------------------|--------------------|----------|----------|----------|--|----------|----------|----------|----------|
|  | Balance<br>in hand at<br>commence-<br>ment of<br>Financial<br>Year. | Balance due<br>to Government<br>at<br>commence-<br>ment of<br>Financial<br>Year. | Balance under<br>Government<br>Contract<br>(Quoted)<br>At, 1901. | Board<br>Rates. | Tolls on<br>Machinery and<br>Fuels. | Receipts from<br>Properties in<br>Land or<br>House. | Receipts of<br>Revenue as<br>Rents. | Payments to<br>Government<br>as<br>Grants &c. | Gifts or<br>Bequests. | Small<br>Receipts. |          |          |          |  |          |          |          |          |
| <b>UNION—continued.</b>                            | <b>£</b>  | <b>s</b>   | <b>d</b>   | <b>£</b>        | <b>s</b>                            | <b>d</b>  | <b>£</b>                            | <b>s</b>                                      | <b>d</b>              | <b>£</b>           | <b>s</b> | <b>d</b> | <b>£</b> | <b>s</b>   | <b>d</b> | <b>£</b> | <b>s</b> | <b>d</b> |
| <b>Receipts.</b>                                   |   |  |  |                 |                                     |   |                                     |   |                       |                    |          |          |          |  |          |          |          |          |
| In England, . . . . .                              | 15  | 0  | 0  | —               | 100                                 | 0   | 0                                   | —   | —                     | —                  | 20       | 0        | 0        | —  | 7        | 0        | 0        | —        |
| In Scotland, . . . . .                             | 1   | 0  | 0  | —               | 110                                 | 0   | 0                                   | —   | —                     | —                  | —        | —        | —        | 5  | 0        | 0        | —        | —        |
| <b>Expenditure.</b>                                |   |  |  |                 |                                     |   |                                     |   |                       |                    |          |          |          |  |          |          |          |          |
| In England, . . . . .                              | 18  | 0  | 0  | —               | 400                                 | 0   | 0                                   | —   | —                     | —                  | —        | —        | —        | 60   | 0        | 0        | —        | —        |
| In Scotland, . . . . .                             | 13  | 0  | 0  | —               | 200                                 | 0   | 0                                   | —   | —                     | —                  | —        | —        | —        | 10   | 0        | 0        | —        | —        |
| In Ireland, . . . . .                              | —   | —  | —  | —               | 60                                  | 0   | 0                                   | —   | —                     | —                  | —        | —        | —        | 10   | 0        | 0        | —        | —        |
| In France, . . . . .                               | —   | —  | —  | —               | 30                                  | 0   | 0                                   | —   | —                     | —                  | —        | —        | —        | 30   | 0        | 0        | —        | —        |
| In Germany, . . . . .                              | —   | —  | —  | —               | 247                                 | 0   | 0                                   | —   | —                     | —                  | —        | —        | —        | 30   | 0        | 0        | —        | —        |
| In Italy, . . . . .                                | —   | —  | —  | —               | 200                                 | 0   | 0                                   | —   | —                     | —                  | —        | —        | —        | 30   | 0        | 0        | —        | —        |
| In Spain, . . . . .                                | —   | —  | —  | —               | 200                                 | 0   | 0                                   | —   | —                     | —                  | —        | —        | —        | 30   | 0        | 0        | —        | —        |
| In Portugal, . . . . .                             | —   | —  | —  | —               | 200                                 | 0   | 0                                   | —   | —                     | —                  | —        | —        | —        | 30   | 0        | 0        | —        | —        |
| In Greece, . . . . .                               | —   | —  | —  | —               | 200                                 | 0   | 0                                   | —   | —                     | —                  | —        | —        | —        | 30   | 0        | 0        | —        | —        |
| In Turkey, . . . . .                               | —   | —  | —  | —               | 200                                 | 0   | 0                                   | —   | —                     | —                  | —        | —        | —        | 30   | 0        | 0        | —        | —        |
| In Russia, . . . . .                               | —   | —  | —  | —               | 200                                 | 0   | 0                                   | —   | —                     | —                  | —        | —        | —        | 30   | 0        | 0        | —        | —        |
| In Persia, . . . . .                               | —   | —  | —  | —               | 200                                 | 0   | 0                                   | —   | —                     | —                  | —        | —        | —        | 30   | 0        | 0        | —        | —        |
| In China, . . . . .                                | —   | —  | —  | —               | 200                                 | 0   | 0                                   | —   | —                     | —                  | —        | —        | —        | 30   | 0        | 0        | —        | —        |
| In Japan, . . . . .                                | —   | —  | —  | —               | 200                                 | 0   | 0                                   | —   | —                     | —                  | —        | —        | —        | 30   | 0        | 0        | —        | —        |
| In India, . . . . .                                | —   | —  | —  | —               | 200                                 | 0   | 0                                   | —   | —                     | —                  | —        | —        | —        | 30   | 0        | 0        | —        | —        |
| In Ceylon, . . . . .                               | —   | —  | —  | —               | 200                                 | 0   | 0                                   | —   | —                     | —                  | —        | —        | —        | 30   | 0        | 0        | —        | —        |
| In Hong Kong, . . . . .                            | —   | —  | —  | —               | 200                                 | 0   | 0                                   | —   | —                     | —                  | —        | —        | —        | 30   | 0        | 0        | —        | —        |
| In Shanghai, . . . . .                             | —   | —  | —  | —               | 200                                 | 0   | 0                                   | —   | —                     | —                  | —        | —        | —        | 30   | 0        | 0        | —        | —        |
| In Peking, . . . . .                               | —   | —  | —  | —               | 200                                 | 0   | 0                                   | —   | —                     | —                  | —        | —        | —        | 30   | 0        | 0        | —        | —        |
| In Tientsin, . . . . .                             | —   | —  | —  | —               | 200                                 | 0   | 0                                   | —   | —                     | —                  | —        | —        | —        | 30   | 0        | 0        | —        | —        |
| <b>Total of Union.</b>                             | —   | —  | —  | 1,045           | 0                                   | 0   | 7,000                               | 0   | 0                     | —                  | 1,115    | 0        | 0        | 1,000  | 0        | 0        | —        | —        |
| <b>GRANDBANK</b>                                   |   |  |  |                 |                                     |   |                                     |   |                       |                    |          |          |          |  |          |          |          |          |
| <b>Receipts.</b>                                   |   |  |  |                 |                                     |   |                                     |   |                       |                    |          |          |          |  |          |          |          |          |
| In England, . . . . .                              | —   | —  | —  | —               | —                                   | —   | —                                   | —   | —                     | —                  | —        | —        | —        | —  | —        | —        | —        | —        |
| In Scotland, . . . . .                             | —   | —  | —  | —               | —                                   | —   | —                                   | —   | —                     | —                  | —        | —        | —        | —  | —        | —        | —        | —        |
| In Ireland, . . . . .                              | —   | —  | —  | —               | —                                   | —   | —                                   | —   | —                     | —                  | —        | —        | —        | —  | —        | —        | —        | —        |
| In France, . . . . .                               | —   | —  | —  | —               | —                                   | —   | —                                   | —   | —                     | —                  | —        | —        | —        | —  | —        | —        | —        | —        |
| In Germany, . . . . .                              | —   | —  | —  | —               | —                                   | —   | —                                   | —   | —                     | —                  | —        | —        | —        | —  | —        | —        | —        | —        |
| In Italy, . . . . .                                | —   | —  | —  | —               | —                                   | —   | —                                   | —   | —                     | —                  | —        | —        | —        | —  | —        | —        | —        | —        |
| In Spain, . . . . .                                | —   | —  | —  | —               | —                                   | —   | —                                   | —   | —                     | —                  | —        | —        | —        | —  | —        | —        | —        | —        |
| In Portugal, . . . . .                             | —   | —  | —  | —               | —                                   | —   | —                                   | —   | —                     | —                  | —        | —        | —        | —  | —        | —        | —        | —        |
| In Greece, . . . . .                               | —   | —  | —  | —               | —                                   | —   | —                                   | —   | —                     | —                  | —        | —        | —        | —  | —        | —        | —        | —        |
| In Turkey, . . . . .                               | —   | —  | —  | —               | —                                   | —   | —                                   | —   | —                     | —                  | —        | —        | —        | —  | —        | —        | —        | —        |
| In Russia, . . . . .                               | —   | —  | —  | —               | —                                   | —   | —                                   | —   | —                     | —                  | —        | —        | —        | —  | —        | —        | —        | —        |
| In Persia, . . . . .                               | —   | —  | —  | —               | —                                   | —   | —                                   | —   | —                     | —                  | —        | —        | —        | —  | —        | —        | —        | —        |
| In China, . . . . .                                | —   | —  | —  | —               | —                                   | —   | —                                   | —   | —                     | —                  | —        | —        | —        | —  | —        | —        | —        | —        |
| In Japan, . . . . .                                | —   | —  | —  | —               | —                                   | —   | —                                   | —   | —                     | —                  | —        | —        | —        | —  | —        | —        | —        | —        |
| In India, . . . . .                                | —   | —  | —  | —               | —                                   | —   | —                                   | —   | —                     | —                  | —        | —        | —        | —  | —        | —        | —        | —        |
| In Ceylon, . . . . .                               | —   | —  | —  | —               | —                                   | —   | —                                   | —   | —                     | —                  | —        | —        | —        | —  | —        | —        | —        | —        |
| In Hong Kong, . . . . .                            | —   | —  | —  | —               | —                                   | —   | —                                   | —   | —                     | —                  | —        | —        | —        | —  | —        | —        | —        | —        |
| In Shanghai, . . . . .                             | —   | —  | —  | —               | —                                   | —   | —                                   | —   | —                     | —                  | —        | —        | —        | —  | —        | —        | —        | —        |
| In Peking, . . . . .                               | —   | —  | —  | —               | —                                   | —   | —                                   | —   | —                     | —                  | —        | —        | —        | —  | —        | —        | —        | —        |
| In Tientsin, . . . . .                             | —   | —  | —  | —               | —                                   | —   | —                                   | —   | —                     | —                  | —        | —        | —        | —  | —        | —        | —        | —        |
| <b>Total of Grandbank.</b>                         | —   | —  | —  | —               | —                                   | —   | —                                   | —   | —                     | —                  | —        | —        | —        | —  | —        | —        | —        | —        |
| <b>Total of Ireland.</b>                           | —   | —  | —  | —               | —                                   | —   | —                                   | —   | —                     | —                  | —        | —        | —        | —  | —        | —        | —        | —        |

APPENDIX XVI.—LIGHTING AND CLEANING COMMISSIONERS. SUMMARY of Receipts and Expenditure of Lightin

[illegible]

\* This includes GST, and other costs.



## APPENDICES TO REPORT ON

APPENDIX XVII.—SUMMARY OF RETURNS OF DEBT INCURRED BY, AND OUTSTANDING AGAINST THE VARIOUS TOWNS.

[illegible]

a Debt for 1871 not included in Return for City of London or Harbour of London, or of Cork, Drogheda, Dundalk, or Galway, but figure for 1871 taken as an estimate.

<sup>†</sup> Involved in Sinking Trail for future collection of fish, and not yet applied.





## APPENDICES TO REPORT ON

APPENDIX XVIII.—SUMMARY of Returns of Sums Levied or Received in respect of Burial Board.

[illegible]



**APPENDIX XIX.—SUMMARY showing Total Poor Rate lodged in Ireland for Year ending  
29th September, 1872.**

| REVENUE.                       |         |       | EXPENDITURE.  |           |       |
|--------------------------------|---------|-------|---|-----------|-------|
|                                | £       | s. d. |   | £         | s. d. |
| Poor Rate lodged, . . . . .    | 148,545 | 0 0   | Do-Maintenance, . . . . .                                 | 481,648   | 0 0   |
| Parliamentary Grant, . . . . . | 78,371  | 0 0   | Ort-Relief, . . . . .                                     | 60,479    | 0 0   |
| Payment of Relief, . . . . .   | 5,203   | 0 0   | Maintenance of Blind and Deaf and Dumb Asylums, . . . . . | 9,242     | 0 0   |
| Other Receipts, . . . . .      | 2,614   | 0 0   | Cost of Relief in Extra Hospitals, . . . . .              | 124,710   | 0 0   |
|                                |         |       | Salaries and Expenses of Officers, . . . . .              | 116,410   | 0 0   |
|                                |         |       | All other Poor Relief Expenditure,* . . . . .             | 120,514   | 0 0   |
|                                |         |       | Total Poor Relief Expenditure, . . . . .                  | 883,003   | 0 0   |
|                                |         |       | Medical Charities Act, . . . . .                          | 141,448   | 0 0   |
|                                |         |       | Acts for Registration of Births, Deaths, and . . . . .    | 13,008    | 0 0   |
|                                |         |       | Marriages, . . . . .                                      | 4,410     | 0 0   |
|                                |         |       | Sanitary Acts, . . . . .                                  | 4,410     | 0 0   |
|                                |         |       | Sanitary Acts and Superintending Acts, . . . . .          | 4,410     | 0 0   |
|                                |         |       | Total Expenditure out of the Poor Rates, . . . . .        | 1,042,289 | 0 0   |
|                                | 236,916 | 0 0   |   |           |       |

\* In the Summary for 1871, the Collector's Penalties and Fines, Mortar, Law, and other Expenses were given separately, £20,497. Expenditure on the Poor Rates was also given separately, £73,456. In this way the total Expenditure on the Poor Rates was £148,545, and the total Poor Relief Expenditure only £883,003. The other Poor Relief Expenditure in 1871 on the plan of the above Summary, was £136,406, and the total Poor Relief Expenditure £1,019,409.

**APPENDIX XX.—SUMMARY of Returns of Fees received under the Merchant Shipping Act, 1854,  
during the latest period of Twelve Months for which the Accounts are made up preceding  
31st December, 1872.**

|  | Light Dues. | FEES UNDER MERCHANT SHIPPING ACT, 1854. |                          |                        |                              | TOTAL.      |
|--|-------------|---|--------------------------|------------------------|------------------------------|-------------|
|  |             | On Examination of Masters and Mates.    | On Examination of Crews. | On Discharge of Crews. | On Discharge of Certificate. |             |
|  | £ s. d.     | £ s. d.                                 | £ s. d.                  | £ s. d.                | £ s. d.                      | £ s. d.     |
| Consolidation of Irish Lights, (1871), . . . . . | 21,826 0 0  | —                                       | —                        | —                      | —                            | 21,826 0 0  |
| NAME OF PORT.                                    |             |   |                          |                        |                              |             |
| Belfast, . . . . .                               | —           | —                                       | 3 0 0                    | 6 12 0                 | —                            | 9 12 0      |
| Belfast, . . . . .                               | —           | 127 0 0                                 | 156 6 0                  | 248 8 0                | 1 2 0                        | 532 13 0    |
| Calcutta, . . . . .                              | —           | —                                       | —                        | 0 2 0                  | —                            | 0 2 0       |
| Cork, . . . . .                                  | —           | 55 10 0                                 | 189 9 0                  | 262 3 0                | 1 13 0                       | 488 0 0     |
| Droghda, . . . . .                               | —           | —                                       | —                        | 3 12 0                 | —                            | 3 12 0      |
| Dublin (1871), . . . . .                         | —           | 489 15 0                                | 137 14 0                 | 232 17 0               | 23 5 0                       | 753 1 0     |
| Dundalk, . . . . .                               | —           | —                                       | 0 17 0                   | 18 12 0                | —                            | 18 9 0      |
| Galway, . . . . .                                | —           | —                                       | 4 13 0                   | 14 12 0                | —                            | 19 3 0      |
| Liverpool, . . . . .                             | —           | —                                       | 39 12 0                  | 83 2 0                 | 0 1 0                        | 122 5 0     |
| Londonderry, . . . . .                           | —           | —                                       | 42 1 0                   | 65 14 0                | 0 8 0                        | 108 0 0     |
| New Ross, . . . . .                              | —           | —                                       | 8 10 0                   | 8 14 0                 | —                            | 16 4 0      |
| Rosary, . . . . .                                | —           | —                                       | 7 1 0                    | 28 17 0                | 0 11 0                       | 45 9 0      |
| Shillburne, . . . . .                            | —           | —                                       | 1 17 0                   | 4 17 0                 | —                            | 6 14 0      |
| Sligo, . . . . .                                 | —           | —                                       | 13 9 0                   | 23 1 0                 | 0 1 0                        | 36 10 0     |
| Thames, . . . . .                                | —           | —                                       | 2 3 0                    | 13 1 0                 | —                            | 15 4 0      |
| Waterford, . . . . .                             | —           | —                                       | 20 14 0                  | 90 9 0                 | 0 18 0                       | 111 1 0     |
| Wexford, . . . . .                               | —           | —                                       | 0 9 0                    | 4 5 0                  | —                            | 4 14 0      |
| Woolwich, . . . . .                              | —           | —                                       | 18 14 0                  | 18 6 0                 | 0 8 0                        | 36 18 0     |
| Youghal, . . . . .                               | —           | —                                       | 7 7 0                    | 6 10 0                 | 0 1 0                        | 13 18 0     |
| Total, . . . . .                                 | 21,826 0 0  | 635 5 0                                 | 538 7 0                  | 1,097 9 0              | 7 17 0                       | 24,112 15 0 |

## APPENDIX XXI.—SUMMARY of Returns of Fees received by Appraisers and Auctioneers of Forfeited Pledges, under 26 Geo. III., c. 48, for 1872.

| COUNTIES, &c.            | 1871.   |                                 |                      | COUNTIES, &c.                   | 1872.   |                                 |                      |
|--------------------------|---|---------------------------------|----------------------|---------------------------------|---|---------------------------------|----------------------|
|                          | Receipts.   | Expenditure.                    |                      |                                 | Receipts.   | Expenditure.                    |                      |
|                          | Total Fees as Taxpayers for Appraisals or Selling Unredeemed Pledges. | Auctioneers and Trade Expenses. | Balance of Net Fees. |                                 | Total Fees as Taxpayers for Appraisals or Selling Unredeemed Pledges. | Auctioneers and Trade Expenses. | Balance of Net Fees. |
|                          | £ s. d.   | £ s. d.                         | £ s. d.              |                                 | £ s. d.   | £ s. d.                         | £ s. d.              |
| <b>Armagh—(Belmont):</b> |   |                                 |                      | <b>Brought Forward,</b>         | 547 11 1  | 369 0 0                         | 447 10 4             |
| Baxter, William, Esq.    | No Return.  | —                               | —                    |                                 |   |                                 |                      |
| Mahony, James            | 179 0 0   | 170 0 0                         | 20 0 0               | <b>Longford:</b>                |   |                                 |                      |
| Martin, David            | No Return.  | —                               | —                    | Geary, James                    | No Return.  | —                               | —                    |
| <b>Cutrow:</b>           |   |                                 |                      | Forster, M. G.                  | No Return.  | —                               | —                    |
| Humphrey, Robert         | No Return.  | —                               | —                    | McEwen, Thomas                  | 19 0 0  | 0 3 4                           | 14 18 6              |
| Moore, James             | No Return.  | —                               | —                    |                                 |   |                                 |                      |
| O'Sullivan, Joseph       | No Return.  | —                               | —                    | <b>Louth:</b>                   |   |                                 |                      |
| <b>Cavan:</b>            |   |                                 |                      | Penry, James                    | 30 30 0   | 32 0 0                          | 10 30 0              |
| Fegan, Edward            | 20 10 0   | 4 10 0                          | 16 0 0               | <b>Meath:</b>                   |   |                                 |                      |
| <b>Clare:</b>            |   |                                 |                      | Cooper, John                    | No Return.  | —                               | —                    |
| Farmer, Richard          | Nil.  | —                               | —                    | Mahon, William                  | No Return.  | —                               | —                    |
| <b>Cork:</b>             |   |                                 |                      | <b>Monaghan:</b>                |   |                                 |                      |
| O'Brien, John            | 13 14 0   | 20 0 0                          | 1 14 0               | Gunn, William                   | Nil.  | —                               | —                    |
| Forster and Robertson    | No Return.  | —                               | —                    | Treanor, John                   | Nil.  | —                               | —                    |
| <b>Down:</b>             |   |                                 |                      | Wood, David                     | Nil.  | —                               | —                    |
| Lithgow, Robert T.       | No Return.  | —                               | —                    | <b>Queen's County:</b>          |   |                                 |                      |
| <b>Galway, Town and</b>  |   |                                 |                      | Vincent, George                 | No Return.  | —                               | —                    |
| Shannon, Edward          | No Return.  | —                               | —                    | <b>Sligo:</b>                   |   |                                 |                      |
| Shinn and Daly           | 2 10 0  | —                               | 2 10 0               | Grove, Simon                    | 20 1 4  | 2 11 4                          | 16 10 0              |
| <b>Kerry:</b>            |   |                                 |                      | <b>Tipperary, North Riding:</b> |   |                                 |                      |
| Baker, William G.        | No Return.  | —                               | —                    | Carroll, Denis                  | No Return.  | —                               | —                    |
| Shannon, M. O. F.        | No Return.  | —                               | —                    | Quaid, Denis                    | No Return.  | —                               | —                    |
| <b>Kilkenny City:</b>    |   |                                 |                      | Ryan, Patrick                   | No Return.  | —                               | —                    |
| Kennedy, Thomas          | 40 11 0   | 7 0 0                           | 33 11 0              | <b>Waterford:</b>               |   |                                 |                      |
| <b>King's County:</b>    |   |                                 |                      | Walshe, Thomas                  | No Return.  | —                               | —                    |
| Cassidy, James           | No Return.  | —                               | —                    | <b>Waterford:</b>               |   |                                 |                      |
| <b>Londonderry:</b>      |   |                                 |                      | Quaid, Edward                   | 10 0 0  | 2 0 0                           | 8 0 0                |
| Garra, Edward            | No Return.  | —                               | —                    | Garra, Robert                   | No Return.  | —                               | —                    |
| McDonnell, John          | No Return.  | —                               | —                    | <b>Wick:</b>                    |   |                                 |                      |
| McKay, James             | No Return.  | —                               | —                    | Hinton, John                    | 20 0 0  | 2 0 0                           | 18 0 0               |
| Moore, John W.           | No Return.  | —                               | —                    | Whitty, John                    | No Return.  | —                               | —                    |
| Moore, George            | No Return.  | —                               | —                    |                                 |   |                                 |                      |
| Shannon, William O.      | Nil.  | —                               | —                    | <b>Total.</b>                   | 518 0 2   | 369 79 7                        | 558 10               |
| <b>Carried Forward,</b>  | 547 11 1  | 369 0 0                         | 447 10 4             |                                 |   |                                 |                      |

## APPENDIX XXII.—SUMMARY of Returns of Taxation on Pawnbrokers by Fees received by the City Marshal and by Auctioneers of Forfeited Pledges in the City of Dublin, in the Year 1872.

| RECEIPTS.   |              |
|---|--------------|
|   | Amount.      |
| City Marshal:   | £ s. d.      |
| Fees by Deputy Auctioneer, . . . . .  | 300 0 0      |
| Fees on Notice of Sale, on Pawnbroking Returns, and for Licences, . . . . . | 515 14 4     |
| Workhouse Divisional Salesmen:  |              |
| Fees for Sale of Forfeited Pledges, . . . . .                               | 2,613 14 10  |
| Barrack Divisional Salesmen:  |              |
| Fees for Sale of Forfeited Pledges, . . . . .                               | 1,453 19 4   |
| Botanica Divisional Salesmen:   |              |
| Fees for Sale of Forfeited Pledges (1871), . . . . .                        | 1,901 18 8   |
| Stephen's-green Divisional Salesmen:  |              |
| Fees for Sale of Forfeited Pledges, . . . . .                               | 1,900 11 9   |
| Total Receipts, . . . . .   | £7,728 18 11 |
| EXPENDITURE.  |              |
|   | Amount.      |
| City Marshal:   | £ s. d.      |
| Remuneration of Marshal, . . . . .  | 300 0 0      |
| of Clerk, . . . . .   | 142 15 0     |
| Incidental Expenses, . . . . .  | 96 2 7       |
| Balance, Earned of Receipts over Expenditure, . . . . .                     | 36 13 2      |
| Workhouse Divisional Salesmen:  |              |
| Remuneration to Clerks, and General Trade Expenses, . . . . .               | 1,135 15 2   |
| Balance, Profit received by Mr. Edward Garland, auctioneer, . . . . .       | 1,524 10 8   |
| Barrack Divisional Salesmen:  |              |
| Remuneration to Clerks, and General Trade Expenses, . . . . .               | 1,322 0 10   |
| Balance, Profit received by Mr. Hayden, auctioneer, . . . . .               | 334 16 6     |
| Botanica Divisional Salesmen:   |              |
| Remuneration to Clerks, and General Trade Expenses, . . . . .               | 1,138 4 9    |
| Paid Swainson, . . . . .  | 397 0 0      |
| Balance, received by Mr. Bentley, auctioneer, . . . . .                     | 654 18 11    |
| Stephen's-green Divisional Salesmen:  |              |
| Remuneration to Clerks, and General Trade Expenses, . . . . .               | 624 1 1      |
| Paid City Marshal, . . . . .  | 207 0 0      |
| Balance, received by Mr. Bentley, auctioneer, . . . . .                     | 665 10 2     |
| Total Expenditure, . . . . .  | £7,728 18 11 |

## APPENDIX XXIII.—SUMMARY OF RETURNS of all Sums levied and Expended in respect of Tolls upon Bridges and Ferries in Ireland.

| Bridges and Ferries.<br>Name and County where<br>situated. | Balance<br>brought<br>forward. | REVENUE.           |                    |                    | EXPENDITURE.      |                  |                       |                    | Balance<br>carried<br>forward. |
|--|--------------------------------|--------------------|--------------------|--------------------|-------------------|------------------|-----------------------|--------------------|--------------------------------|
|  |                                | Tolls.             | Other<br>Receipts. | Total.             | Salaries.         | Wages.           | Other<br>Expenditure. | Total.             |                                |
| City—<br>Arlowood Bridge (1869),                           | £ s. d.<br>500 0 0             | £ s. d.<br>314 0 0 | £ s. d.<br>—       | £ s. d.<br>314 0 0 | £ s. d.<br>18 0 0 | £ s. d.<br>1 0 0 | £ s. d.<br>213 0 0    | £ s. d.<br>324 0 0 | £ s. d.<br>304 0 0             |
| Cork—<br>Cork City, New Ferry<br>(1869),                   | —                              | 04 0 0             | —                  | 04 0 0             | —                 | —                | —                     | —                  | 04 0 0                         |
| Waterford—<br>Fiddown, . . . . .                           | —                              | (Not charged)      | —                  | —                  | —                 | —                | —                     | —                  | —                              |
| Wexford—<br>Ferrybridge Bridge (1869),                     | 75 0 0                         | 420 0 0            | 10 0 0             | 430 0 0            | 59 0 0            | 135 0 0          | 264 0 0               | 458 0 0            | 315 0 0                        |
| Total, . . . . .   | 575 0 0                        | 734 0 0            | 10 0 0             | 744 0 0            | 77 0 0            | 136 0 0          | 477 0 0               | 690 0 0            | 513 0 0                        |

\* The Return from Londonderry Bridge was not obtained till after this Table was in print. The Receipts were—Tolls, £1,647. The Expenditure was—Salaries, £217; Wages, £421; other Expenditure, £1,090.

**Average XIV.**—Average during the District of Urban Authorities which contain the River and Street within the Town Boundary, but outside is outside the Urban Area. (See also the District of Urban Authorities which contain the River and Street within the Town Boundary, but outside is outside the Urban Area.)

| SUBJECTS AND TOPICS<br>(IN ORDER OF PRIORITY)                          | Main<br>Activity  | <div> <div> <th data-bbox="411 179 708 243">Special</th> <th data-bbox="708 179 1216 243">General</th> </div> <div> <th data-bbox="411 243 708 247">Special</th> <th data-bbox="708 243 1216 247">General</th> </div> </div>   | Special                             | General                  | Special | General | Responsibility for Special Item<br>(Name and position) | By what authority |
|--|-------------------|--|-------------------------------------|--------------------------|---------|---------|--|-------------------|
| <b>I. Group History, Goals, Activities</b><br><br><b>Group History</b> | <b>Open House</b> | <p><b>Summary:</b> In a lecture, lecture notes are presented by Group Chair of Study of Groups.</p> <ol style="list-style-type: none"> <li>1. The historical development of Group Psychology and the development of Group Psychology.</li> <li>2. The development of Group Psychology and the development of Group Psychology.</li> <li>3. The development of Group Psychology and the development of Group Psychology.</li> <li>4. The development of Group Psychology and the development of Group Psychology.</li> <li>5. The development of Group Psychology and the development of Group Psychology.</li> <li>6. The development of Group Psychology and the development of Group Psychology.</li> <li>7. The development of Group Psychology and the development of Group Psychology.</li> <li>8. The development of Group Psychology and the development of Group Psychology.</li> <li>9. The development of Group Psychology and the development of Group Psychology.</li> <li>10. The development of Group Psychology and the development of Group Psychology.</li> </ol> | <p>Responsible for Special Item</p> | <p>By what authority</p> |         |         |  |                   |
| <b>Group Goals</b>   | <b>Open House</b> | <p><b>Summary:</b> In a lecture, lecture notes are presented by Group Chair of Study of Groups.</p> <ol style="list-style-type: none"> <li>1. The development of Group Psychology and the development of Group Psychology.</li> <li>2. The development of Group Psychology and the development of Group Psychology.</li> <li>3. The development of Group Psychology and the development of Group Psychology.</li> <li>4. The development of Group Psychology and the development of Group Psychology.</li> <li>5. The development of Group Psychology and the development of Group Psychology.</li> <li>6. The development of Group Psychology and the development of Group Psychology.</li> <li>7. The development of Group Psychology and the development of Group Psychology.</li> <li>8. The development of Group Psychology and the development of Group Psychology.</li> <li>9. The development of Group Psychology and the development of Group Psychology.</li> <li>10. The development of Group Psychology and the development of Group Psychology.</li> </ol>            | <p>Responsible for Special Item</p> | <p>By what authority</p> |         |         |  |                   |

[illegible]





DUBLIN: Printed by ALEXANDER THOM, at 58, Abbey-street,  
For Her Majesty's Stationery Office.